



uPhongolo Municipality

KZN262

ADJUSTMENTS BUDGET

2013/2014

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REPORT TO FINANCE AND EXECUTIVE COMMITTEE

ADJUSTMENTS BUDGET – 2013/ 2014

PURPOSE

The purpose of this report is to obtain approval for adjustments to the approved 2013/14 Medium Term Revenue and Expenditure Framework (MTREF) in terms Section 28 of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA).

BACKGROUND

The 2013/14 MTREF was adopted by Council on 30 May 2013 in accordance with Section 24(1) of the MFMA and applicable National Treasury finance management reform requirements.

Section 28 of the Municipal Finance Management Act (MFMA) makes provision for the revision of an approved annual budget via an Adjustments Budget. Accordingly, the revision to the budget via an adjustment budget was considered and approved by Council at its meeting on 24 January 2014.

Section 28 of the MFMA also provides, inter alia, for the following:

1. A Municipality may revise an approved annual budget through an adjustment budget.
2. A Municipality may authorise the utilisation of projected savings in one vote towards spending under another vote, (*Vote: One of the main segments into which a budget of a municipality is divided i.e. Cluster level.*).
3. When an adjustments budget is tabled it must be accompanied by:-
 - a) an explanation how the Adjustments Budget affects the annual budget;
 - b) a motivation of any material changes to the annual budget;
 - c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years.

Furthermore, Regulation 23 (of Part 4) of the Municipal Budget and Reporting Regulations provides, inter alia for the following:

1. An Adjustment Budget may be tabled in the Municipal Council at any time after the Mid-year and Performance Assessment has been tabled in the Council, but **not later than 28 February** of the current year.
2. Only **one** Adjustment Budget referred to in (1) above may be tabled in the Municipal Council during a financial year, except:
 - when additional revenues are allocated to a municipality in a national or provincial

- adjustment budget or via institutional grants;
- to authorise unforeseen and unavoidable expenditure; and
- to authorise roll-overs from previous financial year.

In terms of 72 of the MFMA the performance of a municipality must be reviewed during the first half of the financial year and the approved MTREF be revised regarding revenue projections and expenditure trends. Accordingly, the mid-year budget and performance assessment of the Municipality as noted by Council at its meeting of 24 January 2014 was taken into consideration in producing this adjustment budget.

Summary

The main reasons for this adjustment budget can be summarised as follows:

1. Adjustments in respect of additional Grant Funding allocated to the municipality
2. Additional roll-overs of unspent grants from the previous year
3. Reallocation of budgets between votes to ensure operational efficiencies
4. Correction of errors made in the 2013/2014 annual budget

This adjustment budget does not result in a revision of the tariffs for the year.

The following **recommendation** is accordingly submitted for consideration:

That, in accordance with the provisions of Section 28 of the Municipal Finance Management Act and in accordance with the Municipal Budget and Reporting Regulations, the Adjustment to the 2013/14 Budget be approved.

N M MABASO
MUNICIPAL MANAGER

M R MTHETHWA
CHIEF FINANCIAL OFFICER

DATE:_____

DATE:_____

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

uPhongolo Municipality has a responsibility to continue improving the quality of services to its citizens. In order to be able to fulfil this responsibility it has to generate the required revenue. In these tough economic times it is imperative for the municipality to implement sound revenue and cash management which is fundamental to the financial sustainability of service delivery. The reality is that we are faced with developmental backlogs in the form of infrastructure and poverty. The expenditure required to address these challenges is inevitably always exceeding available funding. This has led to difficult choices being made in balancing expenditures against realistically anticipated revenue.

The financial performance indicators reflect that the municipality is in a stable fiscal position notwithstanding the vulnerability of the economy. Budgetary control ensures that spending is within affordability parameters in order for the municipality to deliver on its core mandate and achieve its developmental goals. The 2013/14 adjustments budget does not affect the long-term financial sustainability of the municipality.

ADJUSTMENT TO BUDGET FUNDING

The following table is an overview of the proposed 2013/14 adjustments operating budget and medium term revenue and expenditure framework:

Summary Statement of Adjustments Budget (Operating Budget)

The Summary Statement of Adjustments Budget (Operating Budget) shown in Annexure A, **Page 13. Table B1**, is prepared in terms of the prescribed budget formats, detailing revenue by source type and expenditure by input type. The summary report indicates the following:

Consolidated Operating Adjustments Budget					
Description	2013/14 Budget	2013/14 Revised Budget	Change	% Change	Forecast
Total Revenue by Source (Excluding Capital Transfers)	(125,970,263)	(132,061,290)	(6,091,027)	4.8	(132,061,290)
Total Operating Expenditure	127,868,283	129,686,290	1,818,007	1.4	129,686,290
Surplus/(Deficit)	(1,898,020)	2,375,000	4,273,020		2,375,000
Capital Budget	57,627,250	64,535,750	6,908,500	11.9	64,535,750

Summary of budget

Classification of Budget	Budget 2013/14	Adjusted Budget 2013/14
Operating budget	127,868,283	129,686,290
Capital budget	57,627,250	64,535,750
Total budget	185,495,533	194,222,500

After considering the above inputs the adjusted capital expenditure budget will be funded from the following sources:

Source of Funding	Budget 2013/14	Adjusted Budget 2013/14
National Government grants	36,500,750	40,181,750
Provincial Government grants	-	15,900,000
Borrowings	17,543,000	6,079,000
Own internally generated funds	3,583,000	2,375,000
Total source of funds	57,627,250	64,535,750

Explanations:

1. The adjustments budget provides for a net increase in total operating revenue of R6.09 million or 4.8 percent for the 2013/14 financial year. The main adjustments made to operating revenue are (refer schedule B4) as follows:
 - Property rates reflect an increase of R3.9 million. This is mainly due to the correction of under-budgeting as well as the implementation of the Supplementary Valuation (SV) as a result of the developments on which interim valuations were received during the year.
 - Service charges reflect a net increase of R1.2 million. The increase relates to electricity revenue and is substantiated with the consumption trends and should not be seen in isolation as bulk purchases are also projected to increase more than originally budgeted for. From the analysis of electricity revenue it became apparent that the actual consumption on certain meters that were faulty was more than the estimates made. New meters have been acquired to replace those that are faulty. It is pleasing to note that the electricity distribution losses have decreased from around 18% to 12%.
2. The adjusted operating expenditure is projected to increase with a net amount of R1.8 million or 1.4%. The main contributing factors for this increase are as follows:
 - An additional amount of R636,108 for bulk purchases as indicated by the favourable deviation on electricity revenue.

- Increase of R1.9 on employee related costs due to the implementation of the “Task Grade” System.
- Contracted services increased from R10 million to R10.7 million due to the increase in the number of contractors.

The above increased expenditure will be funded from projected savings on certain items of expenditure as well as the projected increase in revenues.

3. Government grants (transfers) recognised for capital expenditure have increased by R19,581 million for the following adjustments:
 - Municipal Integrated Grant (MIG) to recognise the approved roll-over of R3,681 million.
 - An increase of R6 million on the Small Town Development Grant for the construction of the sub-rank (roll-over of R3 million plus additional funding of R3 million).
 - An increase of R1.2 million on the Ncotshane Sportsfield Grant (roll-over of R525 000 plus additional funding of R675 000).
 - An increase of R3 million on the Streetlight Grant (Town).
 - An increase of R3 million on the Imbube Cultural Village Grant.
 - An increase of R2,7 million on the flea market grant for phase 2.
4. The adjusted capital expenditure for 2013/14 amounts to R64.5 million which is R6.9 million more than the previous annual budget of R57 million. The net increase is attributable mainly to the following:
 - The national treasury declined the request to construct a new council chamber. The budget was R7 million and has been reversed.
 - The roll-over of unspent grants in 2012/13 of R15.906 million as well as additional capital grants amounting to R3,675 million has contributed to the net increase in capital expenditure.
 - Net decrease in other assets of R1,998 million which will not be acquired in the current financial year due to financial constraints.

Capital expenditure from internally generated funds is under severe pressure and Council budgeted to take up R17,543 million to finance its fleet of motor vehicles as well as the council chamber in 2013/14 budget. However, the external facility has been reduced to R6,079 million due to the refusal by national treasury to proceed with the expected construction of the council chamber and some of the budgeted motor vehicle fleet has been deferred to the ensuing financial year. Should external funding not be secured to

supplement the capital budget, the municipality will not be able to acquire the budgeted fleet of vehicles.

Table B5 in conjunction with supporting table SB19 provides a list of capital programmes affected by the adjustments budget. The main projects affected within the programmes are summarised as follows:

4.1 Governance and Administration

- The abandonment of the expected construction of the council chamber with an expected cost of R7 million.
- The utilisation of the savings on other votes towards increased expenditure under another votes.

4.2 Planning and Development

- Additional grant funding amounting to R19,581 million.

4.2 Waste Management

- Acquisition of skips and wheely bins deferred, R2.2 million.

Detailed MIG Capital Budget	Budget 2013/14	Adjusted Budget 2013/14
Ncotshane Roads (Ward 2 and 10)	4 000 000	4 000 000
New Republic Street (Ward 11)	1 500 000	1 500 000
Naude & Jan Mielie Street (Ward 11)	4 500 000	4 500 000
Community Hall (Ward 4) – Part costs	633 000	633 000
Creche (Ward 5)	633 000	633 000
Creche (Ward 11)	633 000	633 000
Sportsfield (Mkhwakhweni – upgrade Ward 13)	1 126 375	1 126 375
Sportsfield (Belgrade – upgrade Ward 5)	1 126 375	1 126 375
Sportsfield (Sigungwini – upgrade Ward 11)	1 300 000	1 300 000
Access Roads (Ward 12)	3 524 500	3 524 500
Access Roads (Ward 13)	3 524 500	3 524 500
High Mast Lights – Ncotshane	-	3 681 000
Total	22 500 750	26 181 750

Detailed Other Capital Projects	Budget 2013/14	Adjusted Budget 2013/14
Flea Market	-	2 700 000
Sub-Taxi Rank	-	6 000 000
Imbube Cultural Village	-	3 000 000
Streetlights	-	3 000 000

Sports Facility – Ncotshane	-	1 200 000
Integrated Electrification Programme	14 000 000	14 000 000
Total	14 000 000	29 900 000

Summary of Changes to Budget

	Budget 2013/2014	Adjusted Budget	Change	% Change
REVENUE				
Property rates	13 837 153	17 796 650	3 959 497	28.6%
Services	29 484 772	30 661 442	1 176 670	4.0%
Operating grants	72 388 250	73 197 250	809 000	1.1%
Capital grants	36 500 750	56 081 750	19 581 000	53.6%
Other	10 260 088	10 405 948	145 860	1.4%
	162 471 013	188 143 040	25 672 027	15.8%
EXPENDITURE				
Salaries and wages	35 555 279	37 526 422	1 971 143	5.5%
Remuneration of Councillors	6 880 478	7 040 678	160 200	2.3%
Debt impairment	1 369 385	1 369 385	-	0.0%
Depreciation & amortisation	3 822 653	3 822 653	-	0.0%
Repair and maintenance	8 310 592	8 241 564	(69 028)	-0.8%
Interest expense	1 338 897	405 065	(933 832)	-69.7%
Bulk purchases	20 924 732	21 560 840	636 108	3.0%
Contracted services	10 010 331	10 768 256	757 925	7.6%
General expenses	39 655 936	38 951 428	(704 508)	-1.8%
	127 868 283	129 686 291	1 818 008	1.4%

According to supporting table SB14, revenue to the amount of R79,2 actually realised for the first six months against the original budget and revenue to the amount of R52,9 is million is planned for the remainder of the financial year. It is expected that the adjusted revenue as planned will realise by 30 June 2014.

Operating expenditure to the amount of R61,3 million realised against the original budget of whilst it is planned that for the remainder of the financial year the amount of R69,4 will realise. This reflects an increase in expenditure of 13% for the remainder of the financial year.

Although the adjustments budget was balanced there is already an indication the next Medium Term Revenue and Expenditure Framework will be under pressure to ensure that tariff settings for the various services remain within acceptable norms.

The rest of the current financial year will be under severe cash constraints as the final tranche of the equitable share that will be received in March 2014 will only amount to R16.5 million of which approximately 55% will be available for salaries and remuneration of councillors leaving 45% for service delivery.

The adjustments budget has no significant effect on the service delivery targets and performance indicators and no revision is required.

Unforeseen and unavoidable expenditure

It is encouraging to report that no unforeseen and unavoidable expenditure occurred up to 31 December 2013.

Annexure A

ADJUSTMENT BUDGET TABLES

KZN262 uPhongolo - Table B1 Adjustments Budget Summary -

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	A1	B	C	D	E	F	G	H		
R thousands											
<u>Financial Performance</u>											
Property rates	13 837	-	-	-	-	-	3 959	3 959	17 797	18 758	19 771
Service charges	29 485	-	-	-	-	-	1 177	1 177	30 661	32 706	34 887
Investment revenue	1 314	-	-	-	-	-	62	62	1 377	1 451	1 529
Transfers recognised - operational	72 388	-	-	-	-	809	-	809	73 197	82 328	102 623
Other own revenue	8 946	-	-	-	-	-	83	83	9 029	9 766	10 295
Total Revenue (excluding capital transfers and contributions)	125 970	-	-	-	-	809	5 282	6 091	132 061	145 009	169 104
Employee costs	35 555	-	-	-	-	-	1 971	1 971	37 526	39 684	41 776
Remuneration of councillors	6 880	-	-	-	-	-	160	160	7 041	7 491	7 896
Depreciation & asset impairment	3 823	-	-	-	-	-	-	-	3 823	4 029	4 247
Finance charges	1 339	-	-	-	-	-	(934)	(934)	405	663	425
Materials and bulk purchases	20 925	-	-	-	-	-	636	636	21 561	22 725	24 316
Transfers and grants	2 400	-	-	-	-	-	1 234	1 234	3 634	3 854	4 062
Other expenditure	56 946	-	-	-	-	-	(1 249)	(1 249)	55 697	64 172	83 493
Total Expenditure	127 868	-	-	-	-	-	1 818	1 818	129 686	142 618	166 214
Surplus/(Deficit)	(1 898)	-	-	-	-	809	3 464	4 273	2 375	2 391	2 890
Transfers recognised - capital	36 501	-	-	-	-	19 581	-	19 581	56 082	34 467	39 238
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	34 603	-	-	-	-	20 390	3 464	23 854	58 457	36 858	42 128
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	34 603	-	-	-	-	20 390	3 464	23 854	58 457	36 858	42 128
<u>Capital expenditure & funds sources</u>											
Capital expenditure	57 627	-	-	-	-	19 581	(12 673)	6 909	64 536	36 858	42 138
Transfers recognised - capital	36 501	-	-	-	-	19 581	-	19 581	56 082	34 467	39 238
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	17 543	-	-	-	-	-	(11 464)	(11 464)	6 079	-	-
Internally generated funds	3 584	-	-	-	-	-	(1 209)	(1 209)	2 375	2 391	2 900
Total sources of capital funds	57 627	-	-	-	-	19 581	(12 673)	6 909	64 536	36 858	42 138
<u>Financial position</u>											
Total current assets	47 162	-	-	-	-	-	9 073	9 073	56 235	60 637	36 510
Total non current assets	281 568	-	-	-	-	-	(8 210)	(8 210)	273 358	306 259	344 150
Total current liabilities	24 827	-	-	-	-	-	3 147	3 147	27 975	28 416	28 640
Total non current liabilities	25 545	-	-	-	-	-	(14 669)	(14 669)	10 876	10 342	6 877
Community wealth/Equity	278 358	-	-	-	-	-	12 384	12 384	290 742	328 138	345 144
<u>Cash flows</u>											
Net cash from (used) operating	45 031	-	-	-	-	-	27 845	27 845	72 875	47 360	31 359
Net cash from (used) investing	(57 627)	-	-	-	-	(6 909)	-	(6 909)	(64 536)	(36 858)	(42 138)
Net cash from (used) financing	14 418	-	-	-	-	-	(16 005)	(16 005)	(1 587)	(1 965)	(1 682)
Cash/cash equivalents at the year end	21 322	-	-	-	-	(6 909)	35 242	28 333	49 655	38 692	26 231
<u>Cash backing/surplus reconciliation</u>											
Cash and investments available	21 322	-	-	-	-	-	(3 248)	(3 248)	18 073	15 304	(8 456)
Application of cash and investments	#####	-	-	-	-	-	#####	#####	#####	#####	#####
Balance - surplus (shortfall)	#####	-	-	-	-	-	#####	#####	#####	#####	#####
<u>Asset Management</u>											
Asset register summary (WDV)	281 568	-	-	-	-	-	(8 210)	(8 210)	273 358	281 568	281 568
Depreciation & asset impairment	3 823	-	-	-	-	-	-	-	3 823	4 029	4 247
Renewal of Existing Assets	4 383	-	-	-	-	-	-	-	4 383	-	-
Repairs and Maintenance	8 311	-	-	-	-	-	(69)	(69)	8 242	-	-
<u>Free services</u>											
Cost of Free Basic Services provided	1 662	-	-	-	-	-	-	-	1 662	1 662	1 662
Revenue cost of free services provided	6 072	-	-	-	-	-	-	-	6 072	6 072	6 072
Households below minimum service level											
Water:	11	-	-	-	-	-	-	-	11	11	11
Sanitation/sewerage:	13	-	-	-	-	-	-	-	13	13	13
Energy:	13	-	-	-	-	-	-	-	13	13	13
Refuse:	23	-	-	-	-	-	-	-	23	23	23

KZN262 uPhongolo - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16	
		Original Budget	Prior 5	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands	1, 4	A	A1	B	C	D	E	F	G	H			
Revenue - Standard													
<i>Governance and administration</i>		63 894	-	-	-	-	823	4 061	4 884	68 778	69 545	89 330	
Executive and council		15 675	-	-	-	-	-	-	-	15 675	18 414	22 120	
Budget and treasury office		34 702	-	-	-	-	823	3 643	4 466	39 168	41 148	47 097	
Corporate services		13 517	-	-	-	-	-	419	419	13 935	9 982	20 113	
<i>Community and public safety</i>		14 034	-	-	-	-	1 186	147	1 333	15 368	16 011	19 511	
Community and social services		3 616	-	-	-	-	(14)	147	133	3 749	4 084	4 591	
Sport and recreation		2 251	-	-	-	-	1 200	-	1 200	3 451	2 592	3 278	
Public safety		7 724	-	-	-	-	-	-	-	7 724	8 822	10 989	
Housing		444	-	-	-	-	-	-	-	444	513	654	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		37 643	-	-	-	-	18 381	44	18 425	56 068	42 507	48 094	
Planning and development		27 618	-	-	-	-	18 381	44	18 425	46 043	32 616	36 030	
Road transport		10 025	-	-	-	-	-	-	-	10 025	9 891	12 063	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		46 363	-	-	-	-	-	1 029	1 029	47 392	50 800	50 641	
Electricity		40 203	-	-	-	-	-	405	405	40 608	43 649	43 104	
Water		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		6 160	-	-	-	-	-	624	624	6 784	7 151	7 537	
<i>Other</i>		537	-	-	-	-	-	-	-	537	614	767	
Total Revenue - Standard	2	162 471	-	-	-	-	20 390	5 282	25 672	188 143	179 475	208 343	
Expenditure - Standard													
<i>Governance and administration</i>		61 661	-	-	-	-	-	(5 683)	(5 683)	55 978	61 350	69 609	
Executive and council		22 118	-	-	-	-	-	(211)	(211)	21 907	25 846	32 531	
Budget and treasury office		22 818	-	-	-	-	-	(2 479)	(2 479)	20 340	20 945	21 621	
Corporate services		16 724	-	-	-	-	-	(2 993)	(2 993)	13 731	14 559	15 456	
<i>Community and public safety</i>		15 975	-	-	-	-	-	2 025	2 025	18 000	20 491	21 357	
Community and social services		5 096	-	-	-	-	-	786	786	5 882	6 227	6 563	
Sport and recreation		2 531	-	-	-	-	-	742	742	3 273	3 761	3 964	
Public safety		8 348	-	-	-	-	-	497	497	8 845	10 502	10 829	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		19 296	-	-	-	-	-	4 020	4 020	23 316	25 526	34 849	
Planning and development		7 753	-	-	-	-	-	2 905	2 905	10 658	11 237	11 844	
Road transport		11 542	-	-	-	-	-	1 115	1 115	12 657	14 289	23 005	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		29 527	-	-	-	-	-	1 400	1 400	30 927	33 701	38 766	
Electricity		24 121	-	-	-	-	-	1 233	1 233	25 354	27 826	32 575	
Water		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		5 406	-	-	-	-	-	167	167	5 573	5 874	6 191	
<i>Other</i>		1 410	-	-	-	-	-	56	56	1 466	1 550	1 633	
Total Expenditure - Standard	3	127 868	-	-	-	-	-	1 818	1 818	129 686	142 618	166 214	
Surplus/ (Deficit) for the year		34 603	-	-	-	-	-	20 390	3 464	23 854	58 457	36 858	42 128

KZN262 uPhongolo - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i> R thousands	Ref	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Revenue by Vote													
Vote 1 - 10 GOVERNANCE AND ADMINISTRATION	1	15 675	-	-	-	-	-	-	-	15 675	18 414	22 120	
Vote 2 - 15 BUDGET & TREASURY OFFICE		34 702	-	-	-	-	823	3 643	4 466	39 168	41 148	47 097	
Vote 3 - 20 CORPORATE SERVICES		13 517	-	-	-	-	-	419	419	13 935	9 982	20 113	
Vote 4 - 25 COMMUNITY & SOCIAL SERVICES		3 616	-	-	-	-	(14)	147	133	3 749	4 084	4 591	
Vote 5 - 30 SPORTS & RECREATION		2 251	-	-	-	-	1 200	-	1 200	3 451	2 592	3 278	
Vote 6 - 35 PUBLIC SAFETY		7 724	-	-	-	-	-	-	-	7 724	8 822	10 989	
Vote 7 - 50 PLANNING & DEVELOPMENT		28 883	-	-	-	-	18 381	44	18 425	47 308	32 616	36 030	
Vote 8 - 55 ROADS TRANSPORT		7 495	-	-	-	-	-	-	-	7 495	8 429	10 201	
Vote 9 - 60 ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - 85 OTHER		1 802	-	-	-	-	-	-	-	1 802	2 076	2 629	
Vote 11 - 40 HOUSING		444	-	-	-	-	-	-	-	444	513	654	
Vote 12 - 65 ELECTRICITY		40 203	-	-	-	-	-	405	405	40 608	43 649	43 104	
Vote 13 - 70 WATER		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - 75 WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - 80 WASTE MANAGEMENT		6 160	-	-	-	-	-	624	624	6 784	7 151	7 537	
Total Revenue by Vote	2	162 471	-	-	-	-	20 390	5 282	25 672	188 143	179 475	208 343	
Expenditure by Vote													
Vote 1 - 10 GOVERNANCE AND ADMINISTRATION	1	22 118	-	-	-	-	-	(211)	(211)	21 907	25 846	32 531	
Vote 2 - 15 BUDGET & TREASURY OFFICE		22 818	-	-	-	-	-	(2 479)	(2 479)	20 340	20 945	21 621	
Vote 3 - 20 CORPORATE SERVICES		16 724	-	-	-	-	-	(2 993)	(2 993)	13 731	14 559	15 456	
Vote 4 - 25 COMMUNITY & SOCIAL SERVICES		5 096	-	-	-	-	-	786	786	5 882	6 227	6 563	
Vote 5 - 30 SPORTS & RECREATION		2 531	-	-	-	-	-	742	742	3 273	3 761	3 964	
Vote 6 - 35 PUBLIC SAFETY		8 348	-	-	-	-	-	497	497	8 845	10 502	10 829	
Vote 7 - 50 PLANNING & DEVELOPMENT		7 753	-	-	-	-	-	2 905	2 905	10 658	11 237	11 844	
Vote 8 - 55 ROADS TRANSPORT		11 542	-	-	-	-	-	1 115	1 115	12 657	14 289	23 005	
Vote 9 - 60 ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - 85 OTHER		1 410	-	-	-	-	-	56	56	1 466	1 550	1 633	
Vote 11 - 40 HOUSING		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - 65 ELECTRICITY		24 121	-	-	-	-	-	1 233	1 233	25 354	27 826	32 575	
Vote 13 - 70 WATER		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - 75 WASTE WATER MANAGEMENT		-	-	-	-	-	-	167	167	5 573	5 874	6 191	
Total Expenditure by Vote	2	127 868	-	-	-	-	-	1 818	1 818	129 686	142 618	166 214	
Surplus/ (Deficit) for the year	2	34 603	-	-	-	-	-	20 390	3 464	23 854	58 457	36 858	42 128

KZN262 uPhongolo - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. seen	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands	1	A	A1	B	C	D	E	F	G	H			
Revenue By Source													
Property rates	2	13 837	-	-	-	-	-	3 959	3 959	17 797	18 758	19 771	
Property rates - penalties & collection charges										-	-		
Service charges - electricity revenue	2	23 868	-	-	-	-	-	405	405	24 273	25 972	27 790	
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	2	5 617	-	-	-	-	-	772	772	6 389	6 734	7 097	
Service charges - other		-								-			
Rental of facilities and equipment		869						440	440	1 308	1 379	1 454	
Interest earned - external investments		1 314						62	62	1 377	1 451	1 529	
Interest earned - outstanding debtors		3 370						233	233	3 602	3 552	3 743	
Dividends received		-						-	-	-	-		
Fines		374						-	-	374	395	416	
Licences and permits		2 315						(21)	(21)	2 294	2 418	2 548	
Agency services		680						-	-	680	716	755	
Transfers recognised - operating		72 388					809	-	809	73 197	82 328	102 623	
Other revenue	2	1 339	-	-	-	-	-	(568)	(568)	771	1 307	1 379	
Gains or disposal of PPE		-						-	-	-			
Total Revenue (excluding capital transfers and contributions)		125 970	-	-	-	-	809	5 282	6 091	132 061	145 009	169 104	
Expenditure By Type													
Employee related costs		35 555	-	-	-	-	-	1 971	1 971	37 526	39 684	41 776	
Remuneration of councillors		6 880						160	160	7 041	7 491	7 896	
Debt impairment		1 369						-	-	1 369	1 443	1 521	
Depreciation & asset impairment		3 823	-	-	-	-	-	-	-	3 823	4 029	4 247	
Finance charges		1 339						(934)	(934)	405	663	425	
Bulk purchases		20 925	-	-	-	-	-	636	636	21 561	22 725	24 316	
Other materials		-						-	-	-			
Contracted services		10 010	-	-	-	-	-	758	758	10 768	11 367	11 981	
Transfers and grants		2 400						1 234	1 234	3 634	3 854	4 062	
Other expenditure		45 567	-	-	-	-	-	(2 007)	(2 007)	43 559	51 361	69 991	
Loss on disposal of PPE		-						-	-	-			
Total Expenditure		127 868	-	-	-	-	-	1 818	1 818	129 686	142 618	166 214	
Surplus/(Deficit)		(1 898)	-	-	-	-	809	3 464	4 273	2 375	2 391	2 890	
Transfers recognised - capital		36 501					19 581	-	19 581	56 082	34 467	39 238	
Contributions		-					-	-	-	-			
Contributed assets		-					-	-	-	-			
Surplus/(Deficit) before taxation		34 603	-	-	-	-	20 390	3 464	23 854	58 457	36 858	42 128	
Taxation		-					-	-	-	-			
Surplus/(Deficit) after taxation		34 603	-	-	-	-	20 390	3 464	23 854	58 457	36 858	42 128	
Attributable to minorities		-					-	-	-	-			
Surplus/(Deficit) attributable to municipality		34 603	-	-	-	-	20 390	3 464	23 854	58 457	36 858	42 128	
Share of surplus/ (deficit) of associate		-					-	-	-	-			
Surplus/ (Deficit) for the year		34 603	-	-	-	-	20 390	3 464	23 854	58 457	36 858	42 128	

KZN262 uPhongolo - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousands													
Capital expenditure - Vote													
Multi-year expenditure to be adjusted	2												
Vote 1 - 10 GOVERNANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - 15 BUDGET & TREASURY OFFICE		-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - 20 CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - 25 COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - 30 SPORTS & RECREATION		-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - 35 PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - 50 PLANNING & DEVELOPMENT		22 501	-	-	-	-	3 681	-	3 681	26 182	25 467	27 238	
Vote 8 - 55 ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - 60 ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - 85 OTHER		-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - 40 HOUSING		-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - 65 ELECTRICITY		14 000	-	-	-	-	-	-	-	14 000	9 000	12 000	
Vote 13 - 70 WATER		-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - 75 WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - 80 WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	36 501	-	-	-	-	3 681	-	3 681	40 182	34 467	39 238	
Single-year expenditure to be adjusted	2												
Vote 1 - 10 GOVERNANCE AND ADMINISTRATION		1 318	-	-	-	-	-	(318)	(318)	1 000	-	-	-
Vote 2 - 15 BUDGET & TREASURY OFFICE		3 181	-	-	-	-	-	1 273	1 273	4 454	-	-	-
Vote 3 - 20 CORPORATE SERVICES		8 887	-	-	-	-	-	(8 581)	(8 581)	306	-	-	-
Vote 4 - 25 COMMUNITY & SOCIAL SERVICES		1	-	-	-	-	-	53	53	54	-	-	-
Vote 5 - 30 SPORTS & RECREATION		-	-	-	-	-	1 200	-	1 200	1 200	745	-	-
Vote 6 - 35 PUBLIC SAFETY		750	-	-	-	-	-	(550)	(550)	200	-	-	-
Vote 7 - 50 PLANNING & DEVELOPMENT		1	-	-	-	-	11 700	(1)	11 699	11 700	-	-	-
Vote 8 - 55 ROADS TRANSPORT		1 200	-	-	-	-	-	(1 200)	(1 200)	-	1 500	-	-
Vote 9 - 60 ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - 85 OTHER		-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - 40 HOUSING		-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - 65 ELECTRICITY		-	-	-	-	-	3 000	70	3 070	3 070	-	-	-
Vote 13 - 70 WATER		-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - 75 WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - 80 WASTE MANAGEMENT		5 787	-	-	-	-	-	(3 417)	(3 417)	2 370	146	2 900	
Capital single-year expenditure sub-total		21 127	-	-	-	-	15 900	(12 673)	3 228	24 354	2 391	2 900	
Total Capital Expenditure - Vote		57 627	-	-	-	-	19 581	(12 673)	6 909	64 536	36 858	42 138	
Capital Expenditure - Standard													
Governance and administration		13 387	-	-	-	-	-	(7 627)	(7 627)	5 760	-	-	-
Executive and council		1 318	-	-	-	-	-	(318)	(318)	1 000	-	-	-
Budget and treasury office		3 181	-	-	-	-	-	1 273	1 273	4 454	-	-	-
Corporate services		8 887	-	-	-	-	-	(8 581)	(8 581)	306	-	-	-
Community and public safety		751	-	-	-	-	-	1 200	(497)	703	1 454	745	-
Community and social services		1	-	-	-	-	-	53	53	54	-	-	-
Sport and recreation		-	-	-	-	-	-	1 200	1 200	1 200	1 200	745	-
Public safety		750	-	-	-	-	-	(550)	(550)	200	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		23 702	-	-	-	-	-	15 380	(1 200)	14 180	37 882	26 967	27 238
Planning and development		22 502	-	-	-	-	-	15 380	-	15 380	37 882	25 467	27 238
Road transport		1 200	-	-	-	-	-	(1 200)	(1 200)	-	-	1 500	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
Trading services		19 787	-	-	-	-	-	(347)	(347)	19 440	9 146	14 900	
Electricity		14 000	-	-	-	-	-	3 070	3 070	17 070	9 000	12 000	
Water		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		5 787	-	-	-	-	-	(3 417)	(3 417)	2 370	146	2 900	
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	57 627	-	-	-	-	-	16 580	(9 671)	6 909	64 536	36 858	42 138
Funded by:													
National Government		36 501	-	-	-	-	-	19 581	-	19 581	56 082	34 467	39 238
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	36 501	-	-	-	-	-	19 581	-	19 581	56 082	34 467	39 238
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		17 543	-	-	-	-	-	(11 464)	(11 464)	6 079	-	-	-
Internally generated funds		3 584	-	-	-	-	-	(1 209)	(1 209)	2 375	2 391	2 900	
Total Capital Funding		57 627	-	-	-	-	-	19 581	(12 673)	6 909	64 536	36 858	42 138

KZN262 uPhongolo - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget		
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H				
R thousands														
ASSETS														
Current assets														
Cash		3									3			
Call investment deposits	1	21 318	–	–	–	–	–	(3 248)	(3 248)	18 070	15 304	(8 456)		
Consumer debtors	1	16 226	–	–	–	–	–	20 813	20 813	37 039	44 348	44 118		
Other debtors		502						483	483	984	847	710		
Current portion of long-term receivables		–						–	–	–				
Inventory		9 113						(8 975)	(8 975)	138	138	138		
Total current assets		47 162	–	–	–	–	–	9 073	9 073	56 235	60 637	36 510		
Non current assets														
Long-term receivables								–	–	–				
Investments								–	–	–				
Investment property		88 095						–	–	88 095	88 095	88 095		
Investment in Associate								–	–	–				
Property, plant and equipment	1	191 757	–	–	–	–	–	(6 566)	(6 566)	185 190	218 091	255 983		
Agricultural		–						–	–	–				
Biological		–						–	–	–				
Intangible		1 716						(1 644)	(1 644)	72	72	72		
Other non-current assets		–						–	–	–				
Total non current assets		281 568	–	–	–	–	–	(8 210)	(8 210)	273 358	306 259	344 150		
TOTAL ASSETS		328 730	–	–	–	–	–	862	862	329 592	366 896	380 661		
LIABILITIES														
Current liabilities														
Bank overdraft								–	–	–				
Borrowing		4 152	–	–	–	–	–	(1 505)	(1 505)	2 647	3 772	4 087		
Consumer deposits								–	–	–				
Trade and other payables		20 676	–	–	–	–	–	4 652	4 652	25 328	24 645	24 553		
Provisions								–	–	–				
Total current liabilities		24 827	–	–	–	–	–	3 147	3 147	27 975	28 416	28 640		
Non current liabilities														
Borrowing	1	18 693	–	–	–	–	–	(11 678)	(11 678)	7 014	6 480	3 016		
Provisions	1	6 852	–	–	–	–	–	(2 991)	(2 991)	3 862	3 862	3 862		
Total non current liabilities		25 545	–	–	–	–	–	(14 669)	(14 669)	10 876	10 342	6 877		
TOTAL LIABILITIES		50 372	–	–	–	–	–	–	(11 522)	(11 522)	38 851	38 758	35 517	
NET ASSETS	2	278 358	–	–	–	–	–	–	12 384	12 384	290 742	328 138	345 144	
COMMUNITY WEALTH/EQUITY														
Accumulated Surplus/(Deficit)		278 358	–	–	–	–	–	–	12 384	12 384	290 742	328 138	345 144	
Reserves		–	–	–	–	–	–	–	–	–	–	–	–	
TOTAL COMMUNITY WEALTH/EQUITY		278 358	–	–	–	–	–	–	12 384	12 384	290 742	328 138	345 144	

Choose name from list - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2012/13										Budget Year +1 2013/14	Budget Year +2 2014/15
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H			
R thousands													
CASH FLOW FROM OPERATING ACTIVITIES													
Receipts													
Ratepayers and other		38 039							6 224	6 224	44 263	48 268	50 351
Government - operating	1	63 399							652	652	64 051	62 488	67 567
Government - capital	1	19 352							27 244	27 244	46 596	42 489	31 731
Interest		3 007							(1 762)	(1 762)	1 244	1 310	1 375
Dividends		–							–	–	–	–	–
Payments													
Suppliers and employees		(95 650)							(1 919)	(1 919)	(97 569)	(103 798)	(112 169)
Finance charges		(1 833)							(281)	(281)	(2 114)	(2 226)	(2 335)
Transfers and Grants	1	–							–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		26 315	–	–	–	–	–	–	30 157	30 157	56 472	48 533	36 519
CASH FLOWS FROM INVESTING ACTIVITIES													
Receipts													
Proceeds on disposal of PPE		–							1 664	1 664	–	–	–
Decrease (Increase) in non-current debtors		(1 664)							–	–	–	–	–
Decrease (increase) other non-current receivables		–							–	–	–	–	–
Decrease (increase) in non-current investments		–							–	–	–	–	–
Payments													
Capital assets		(24 658)							(28 743)	(28 743)	(53 401)	(43 154)	(31 731)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(26 323)	–	–	–	–	–	–	(27 078)	(27 078)	(53 401)	(43 154)	(31 731)
CASH FLOWS FROM FINANCING ACTIVITIES													
Receipts													
Short term loans		8 000							(8 000)	(8 000)	–	–	–
Borrowing long term/refinancing		2 900							–	2 900	–	–	–
Increase (decrease) in consumer deposits		39							(39)	(39)	–	–	–
Payments													
Repayment of borrowing		(11 759)							9 112	9 112	(2 646)	(2 646)	(1 866)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(820)	–	–	–	–	–	–	1 073	1 073	254	(2 646)	(1 866)
NET INCREASE/ (DECREASE) IN CASH HELD		(827)	–	–	–	–	–	–	4 152	4 152	3 325	2 733	2 922
Cash/cash equivalents at the year begin:	2	2 179							13 996	13 996	16 175	19 500	22 233
Cash/cash equivalents at the year end:	2	1 352	–	–	–	–	–	–	18 148	19 500	19 500	22 233	25 155

KZN262 uPhongolo - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
R thousands													
<u>Cash and investments available</u>													
Cash/cash equivalents at the year end	1	21 322	-	-	-	-	(6 909)	35 242	28 333	49 655	38 692	26 231	
Other current investments > 90 days		-	-	-	-	-	6 909	(38 490)	(31 582)	(31 582)	(23 388)	(34 688)	
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-	
<u>Cash and investments available:</u>		21 322	-	-	-	-	-	(3 248)	(3 248)	18 073	15 304	(8 456)	
<u>Applications of cash and investments</u>													
Unspent conditional transfers		1 840	-	-	-	-	(1 840)	(1 840)	-	-	-	-	
Unspent borrowing							-	-	-				
Statutory requirements							-	-	-				
Other working capital requirements	2	#####	-				#####	#####	#####	#####	#####	#####	
Other provisions		6 852					-	-	-	6 852			
Long term investments committed		-	-				-	-	-	-	-	-	
Reserves to be backed by cash/investments		-	-				-	-	-	-	-	-	
<u>Total Application of cash and investments:</u>		#####	-	-	-	-	-	#####	#####	#####	#####	#####	
<u>Surplus(shortfall)</u>		#####	-	-	-	-	-	#####	#####	#####	#####	#####	

KZN262 uPhongolo - Table B9 Asset Management -

Description	Ref.	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H			
R thousands													
CAPITAL EXPENDITURE													
<u>Total New Assets to be adjusted</u>	1	53 244	-	-	-	-	16 761	(9 853)	6 909	60 153	34 467	39 238	
Infrastructure - Road transport		17 049	-	-	-	-	6 000	-	6 000	23 049	25 467	27 238	
Infrastructure - Electricity		14 000	-	-	-	-	3 861	-	3 861	17 861	9 000	12 000	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		31 049	-	-	-	-	9 861	-	9 861	40 910	34 467	39 238	
Community		6 652	-	-	-	-	4 200	(1 000)	3 200	9 852	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	15 544	-	-	-	-	2 700	(8 853)	(6 153)	9 391	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
<u>Total Renewal of Existing Assets to be adjusted</u>	2	4 383	-	-	-	-	-	-	-	4 383	-	-	
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Community		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	2 483	-	-	-	-	-	-	-	2 483	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		1 900	-	-	-	-	-	-	-	1 900	-	-	
<u>Total Capital Expenditure to be adjusted</u>	4	17 049	-	-	-	-	6 000	-	6 000	23 049	25 467	27 238	
Infrastructure - Road transport		17 049	-	-	-	-	6 000	-	6 000	23 049	25 467	27 238	
Infrastructure - Electricity		14 000	-	-	-	-	3 861	-	3 861	17 861	9 000	12 000	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		31 049	-	-	-	-	9 861	-	9 861	40 910	34 467	39 238	
Community		6 652	-	-	-	-	4 200	(1 000)	3 200	9 852	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	18 027	-	-	-	-	2 700	(8 853)	(6 153)	11 874	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		1 900	-	-	-	-	-	-	-	1 900	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted	2	57 627	-	-	-	-	16 761	(9 853)	6 909	64 536	34 467	39 238	
ASSET REGISTER SUMMARY - PPE (WDV)	5												
Infrastructure - Road transport		105 148									105 148	105 148	105 148
Infrastructure - Electricity		25 863									25 863	25 863	25 863
Infrastructure - Water		-									-	-	-
Infrastructure - Sanitation		-									-	-	-
Infrastructure - Other		-									-	-	-
Infrastructure		131 012	-	-	-	-	-	-	-	131 012	131 012	131 012	
Community		6 850								6 850	6 850	6 850	
Heritage assets		74								74	74	74	
Investment properties		88 095								88 095	88 095	88 095	
Other assets		53 821								(6 566)	(6 566)	47 254	
Intangibles		1 716								(1 644)	(1 644)	72	
Agricultural Assets		-								-	-	1 716	
Biological assets		-								-	-	1 716	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	281 568	-	-	-	-	-	(8 210)	(8 210)	273 358	281 568	281 568	
EXPENDITURE OTHER ITEMS													
<u>Depreciation & asset impairment</u>		3 823	-	-	-	-	-	-	-	3 823	4 029	4 247	
Repairs and Maintenance by asset class	3	8 311	-	-	-	-	-	(69)	(69)	8 242	-	-	
Infrastructure - Road transport		4 213	-	-	-	-	-	(69)	(69)	4 144	-	-	
Infrastructure - Electricity		2 471	-	-	-	-	-	-	-	2 471	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		6 684	-	-	-	-	-	(69)	(69)	6 614	-	-	
Community		32	-	-	-	-	-	-	-	32	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	1 595	-	-	-	-	-	-	-	1 595	-	-	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	12 133	-	-	-	-	-	-	(69)	(69)	12 064	4 029	4 247	
% of capital exp on renewal of assets		7.6%	0.0%							6.8%	0.0%	0.0%	
Renewal of existing assets as % of deprecn		114.7%	0.0%							114.7%	0.0%	0.0%	
R&M as a % of PPE		3.0%	0.0%							3.0%	0.0%	0.0%	
Renewal and R&M as a % of PPE		4.5%	0.0%							4.6%	0.0%	0.0%	

KZN262 uPhongolo - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year Capital 9 C	Unfore. Unavoids. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Household service targets	1											
<i>Water:</i>												
Piped water inside dwelling		1 652								2	1 652	1 652
Piped water inside yard (but not in dwelling)		9 705								10	9 705	9 705
Using public tap (at least min.service level)		1 812								2	1 812	1 812
Other water supply (at least min.service level)		3 417								3	3 417	3 417
<i>Minimum Service Level and Above sub-total</i>		17	-	-	-	-	-	-	-	17	17	17
Using public tap (< min.service level)	3	-								-	-	-
Other water supply (< min.service level)	3.4	10 845								11	10 845	10 845
No water supply		1								0	1	1
<i>Below Minimum Servic Level sub-total</i>		11	-	-	-	-	-	-	-	11	11	11
Total number of households	5	27	-	-	-	-	-	-	-	27	27	27
<i>Sanitation/sewage:</i>												
Flush toilet (connected to sewerage)		2 496								-	2 496	2 496
Flush toilet (with septic tank)		805								-	805	805
Chemical toilet		1 580								-	1 580	1 580
Pit toilet (vented)		2 993								-	2 993	2 993
Other toilet provisions (> min.service level)		6 842								-	6 842	6 842
<i>Minimum Service Level and Above sub-total</i>		14 716	-	-	-	-	-	-	-	14 716	14 716	14 716
Bucket toilet		173								-	173	173
Other toilet provisions (< min.service level)		-								-	-	-
No toilet provisions		12 547								-	12 547	12 547
<i>Below Minimum Servic Level sub-total</i>		12 720	-	-	-	-	-	-	-	12 720	12 720	12 720
Total number of households	5	27 436	-	-	-	-	-	-	-	27 436	27 436	27 436
<i>Energy:</i>												
Electricity (at least min. service level)		14 380								-	14 380	14 380
Electricity - prepaid (> min.service level)		-								-	-	-
<i>Minimum Service Level and Above sub-total</i>		14 380	-	-	-	-	-	-	-	14 380	14 380	14 380
Electricity (< min.service level)		-								-	-	-
Electricity - prepaid (< min. service level)		-								-	-	-
Other energy sources		13 052								-	13 052	13 052
<i>Below Minimum Servic Level sub-total</i>		13 052	-	-	-	-	-	-	-	13 052	13 052	13 052
Total number of households	5	27 432	-	-	-	-	-	-	-	27 432	27 432	27 432
<i>Refuse:</i>												
Removed at least once a week (min.service)		4 574								-	4 574	4 574
<i>Minimum Service Level and Above sub-total</i>		4 574	-	-	-	-	-	-	-	4 574	-	-
Removed less frequently than once a week		710								-	710	710
Using communal refuse dump		201								-	201	201
Using own refuse dump		16 852								-	16 852	16 852
Other rubbish disposal		225								-	225	225
No rubbish disposal		4 870								-	4 870	4 870
<i>Below Minimum Servic Level sub-total</i>		22 858	-	-	-	-	-	-	-	22 858	22 858	22 858
Total number of households	5	27 432	-	-	-	-	-	-	-	27 432	22 858	22 858
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		-								-	-	-
Sanitation (free minimum level service)		-								-	-	-
Electricity/other energy (50kwh per household per month)		3 475								-	3 475	3 475
Refuse (removed at least once a week)		1 260								-	1 260	1 260
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		-								-	-	-
Sanitation (free sanitation service)		-								-	-	-
Electricity/other energy (50kwh per household per month)		251								-	251	251
Refuse (removed once a week)		1 411								-	1 411	1 411
Total cost of FBS provided (minimum social packa		1 662	-	-	-	-	-	-	-	-	1 662	1 662
Highest level of free service provided												
Property rates (R'000 value threshold)		-								-	-	-
Water (kilolitres per household per month)		-								-	-	-
Sanitation (kilolitres per household per month)		-								-	-	-
Sanitation (Rand per household per month)		-								-	-	-
Electricity (kw per household per month)		-								-	-	-
Refuse (average litres per week)		-								-	-	-
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)		387								-	387	387
Property rates (other exemptions, reductions and reb		1 521								-	1 521	1 521
Water		-								-	-	-
Sanitation		-								-	-	-
Electricity/other energy		2 400								-	2 400	2 400
Refuse		1 764								-	1 764	1 764
Municipal Housing - rental rebates		-								-	-	-
Housing - top structure subsidies	6	-								-	-	-
Other		-								-	-	-
Total revenue cost of free services provided (total s		6 072	-	-	-	-	-	-	-	-	6 072	6 072

Annexure B

SUPPORTING SCHEDULES

KZN262 uPhongolo - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget 14	Adjusted Budget 15	
		A	A1	B	C	D	E	F	G	H			
R thousands													
REVENUE ITEMS													
Property rates													
Total Property Rates		15 745											
less Revenue Foregone		1 908											
Net Property Rates		13 837	–	–	–	–	–	3 137 (823)	3 137 (823)	18 882 1 086	19 902 1 144	20 977 1 206	
Service charges - electricity revenue													
Total Service charges - electricity revenue		23 868						405	405	24 273	25 972	27 790	
less Revenue Foregone										–	–		
Net Service charges - electricity revenue		23 868	–	–	–	–	–	405	405	24 273	25 972	27 790	
Service charges - water revenue													
Total Service charges - water revenue										–	–		
less Revenue Foregone										–	–		
Net Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	–	
Service charges - sanitation revenue													
Total Service charges - sanitation revenue										–	–		
less Revenue Foregone										–	–		
Net Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–	–	
Service charges - refuse revenue													
Total refuse removal revenue		5 617						772	772	6 389	6 734	7 097	
Total landfill revenue										–	–		
less Revenue Foregone										–	–		
Net Service charges - refuse revenue		5 617	–	–	–	–	–	772	772	6 389	6 734	7 097	
Other Revenue By Source													
Fuel levy										–	–		
Other revenue	3	1 339								(568)	(568)	1 307	
Total 'Other' Revenue	1	1 339	–	–	–	–	–	(568)	(568)	771	1 307	1 379	
EXPENDITURE ITEMS													
Employee related costs													
Basic Salaries and Wages		25 904						417	417	26 320	27 834	28 888	
Pension and UIF Contributions		2 349						393	393	2 741	2 900	3 057	
Medical Aid Contributions		1 069						375	375	1 444	1 527	1 610	
Overtime		1 720						(207)	(207)	1 512	1 597	2 080	
Performance Bonus		2 251						692	692	2 942	3 111	3 279	
Motor Vehicle Allowance		1 611						(412)	(412)	1 199	1 267	1 335	
Cellphone Allowance		103						(49)	(49)	53	56	59	
Housing Allowances		228						(201)	(201)	28	29	31	
Other benefits and allowances		322						964	964	1 287	1 362	1 436	
Payments in lieu of leave		–						–	–	–	–		
Long service awards		–						–	–	–	–		
Post-retirement benefit obligations		–						–	–	–	–		
sub-total	4	35 555	–	–	–	–	–	1 971	1 971	37 526	39 684	41 776	
Less: Employees costs capitalised to PPE										–	–		
Total Employee related costs	1	35 555	–	–	–	–	–	1 971	1 971	37 526	39 684	41 776	
Contributions recognised - capital													
List contributions by contract										–	–		
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–	–	
Depreciation & asset impairment													
Depreciation of Property, Plant & Equipment		3 823								–	3 823	4 029	
Lease amortisation		–								–	–		
Capital asset impairment		–								–	–		
Depreciation resulting from revaluation of PPE		–								–	–		
Total Depreciation & asset impairment	1	3 823	–	–	–	–	–			3 823	4 029	4 247	
Bulk purchases													
Electricity		20 925						636	636	21 561	22 725	24 316	
Water		–						–	–	–	–		
Total bulk purchases	1	20 925	–	–	–	–	–	636	636	21 561	22 725	24 316	
Contracted services													
Electrical Services		559	0								682	719	
Refuse collection services (waste removal)		3 837	0					758			4 319	4 553	
Parks and Garden maintenance		1 177	0								1 364	1 438	
Information Technology services/corporate		987	0								1 137	1 198	
Professional services		634	0								682	719	
Security/ Protection Services		2 816	0								3 183	3 355	
sub-total	1	–	–	–	–	–	–	–	–	–	–	–	
Allocations to organs of state:													
Electricity		559								559	682	719	
Water		–						–	–	–	–		
Sanitation		–						–	–	–	–		
Other		9 451						758	758	10 209	10 685	11 262	
Total contracted services		10 010	–	–	–	–	–	758	758	10 768	11 367	11 981	
Other Expenditure By Type													
Collection costs		300								300			
Contributions to other provisions		230						(230)	(230)	–	11	11	
Consultant fees		3 617						(466)	(466)	3 150	3 292	3 279	
Audit fees		2 500						(10)	(10)	2 490	2 646	2 788	
General expenses		9 017						(4 238)	(4 238)	4 779	8 156	13 618	
Repairs and Maintenance		8 311						(69)	(69)	8 242	10 705	22 099	
Subsistence and Travelling		1 740						672	672	2 412	2 553	2 691	
Advertising		385						–	–	385	410	432	
Legal Costs		304						(174)	(174)	535	563	594	
Licenses		709						51	51	751	793	836	
Stationery and Printing		700						84	84	601	636	670	
Telephone		517						11	11	46	49	51	
Postage + Township register		35						221	221	401	234	246	
Cleaning material + Housing sector plan		180						(750)	(750)	707	745	785	
electricity,water,refuse& sewerage charges		1 456						–	–	–	–		
Events, Promotions& catering costs		–											
Fuel & oil		1 932						(491)	(491)	1 441	1 524	1 607	
Hire of equipment		127						494	494	620	655	690	
Uniform and Protective Clothing		422						374	374	796	845	891	
Training Fees + subscriptions		1 489						(630)	(630)	859	914	964	
Insurance		1 152						(9)	(9)	1 144	1 500	1 581	
Public participation		2 906						(110)	(110)	2 796	2 949	3 108	
Pauper burials		201						–	–	201	214	226	
Ward Upliftment		1 739						901	901	2 640	2 809	2 961	
EPWP		1 000						1 006	1 006	2 006	2 114	2 228	
Accommodation Expense		1 195						624	624	1 819	1 492	1 572	
Disaster Victims Support + Indigent		3 400						734	734	4 134	5 554	6 062	
General expenses	3,5	–	–	–	–	–	–	–	–	–	–		
Total Other Expenditure	1	45 567	–	–	–	–	–	(2 007)	(2 007)	43 559	51 361	69 991	

KZN262 uPhongolo - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H			
R thousands													
ASSETS													
Call investment deposits													
Call deposits < 90 days		21 318							(3 248)	(3 248)	18 070	15 304	(8 456)
Other current investments > 90 days													
Total Call investment deposits	1	21 318	-	-	-	-	-	-	(3 248)	(3 248)	18 070	15 304	(8 456)
Consumer debtors													
Consumer debtors		73 535							(32 634)	(32 634)	40 901	52 071	55 704
Less: provision for debt impairment		57 309	-	-	-	-	-	-	(53 448)	(53 448)	3 862	7 723	11 585
Total Consumer debtors	1	16 226	-	-	-	-	-	-	20 813	20 813	37 039	44 348	44 118
Debt impairment provision													
Balance at the beginning of the year		55 940							(52 078)	(52 078)	3 862	3 862	7 723
Contributions to the provision		1 369							(1 369)	(1 369)	-	3 862	3 862
Bad debts written off		-											
Balance at end of year		57 309	-	-	-	-	-	-	(53 448)	(53 448)	3 862	7 723	11 585
Property, plant & equipment													
PPE at cost/valuation (excl. finance leases)		217 994							(32 803)	(32 803)	185 190	218 091	255 983
Leases recognised as PPE		-											
Less: Accumulated depreciation		26 237							(26 237)	(26 237)	-	-	
Total Property, plant & equipment	1	191 757	-	-	-	-	-	-	(6 566)	(59 040)	185 190	218 091	255 983
LIABILITIES													
Current liabilities - Borrowing													
Short term loans (other than bank overdraft)		-									-	-	
Current portion of long-term liabilities		4 152							(1 505)	(1 505)	2 647	3 772	4 087
Total Current liabilities - Borrowing		4 152	-	-	-	-	-	-	(1 505)	(1 505)	2 647	3 772	4 087
Trade and other payables													
Creditors		18 835							827	827	19 662	18 979	18 887
Unspent conditional grants and receipts		1 840							(1 840)	(1 840)	-	-	
VAT		-							5 666	5 666	5 666	5 666	5 666
Total Trade and other payables	1	20 676	-	-	-	-	-	-	4 652	4 652	25 328	24 645	24 553
Non current liabilities - Borrowing													
Borrowing		18 693							(11 678)	(11 678)	7 014	6 480	3 016
Finance leases (including PPP asset element)		-									-	-	
Total Non current liabilities - Borrowing	3	18 693	-	-	-	-	-	-	(11 678)	(11 678)	7 014	6 480	3 016
Provisions - non current													
Retirement benefits		2 978							(1 495)	(1 495)	1 483	1 931	1 931
List other major items									-	-			
Refuse landfill site rehabilitation		1 927									1 927	1 931	1 931
Other		1 947							(1 495)	(1 495)	452		
Total Provisions - non current		6 852	-	-	-	-	-	-	(2 991)	(2 991)	3 862	3 862	3 862
CHANGES IN NET ASSETS													
Accumulated surplus/(Deficit)													
Accumulated surplus/(Deficit) - opening balance		227 800									227 800	290 741	328 138
Appropriations to Reserves		34 603									34 603		
Transfers from Reserves											-	-	
Depreciation offsets											-	-	
Other adjustments		15 955							12 384	12 384	28 339	37 396	17 006
Accumulated Surplus/(Deficit)	1	278 358	-	-	-	-	-	-	12 384	12 384	290 742	328 138	345 144
Reserves													
Housing Development Fund		-									-	-	
Capital replacement		-									-	-	
Self-insurance		-									-	-	
Other reserves (list)											-	-	
Revaluation											-	-	
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	278 358	-	-	-	-	-	-	12 384	12 384	290 742	328 138	345 144
Total capital expenditure includes expenditure on nationally significant priorities:													
Provision of basic services											-	-	
2010 World Cup											-	-	

KZN262 uPhongolo - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2013/14								Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget
Planning & Development: Technical Services											
Function: Roads											
Sub-function: Eradication of backlogs											
Reduce roads and stormwater backlogs	Kilometer	7*								7	7
Function: Roads											
Sub-function: Road maintenance											
Roads rehabilitated	Kilometer	2								2	2
Function: Technical Services											
Sub-function: Eradication of backlogs											
New sub-rank for growth	Number	-								-	-
Sub-function: Eradication of backlogs											
Construction of community halls	Number	1								1	1
Sub-function: Eradication of backlogs											
Construction of sportfields	Number	3								3	3
Sub-function: Eradication of backlogs											
Construction of creches	Number	3								3	3
Community and Social Services											
Function: Local Economic Development											
Sub-function: Economic development											
Construction of flea market - phase 2	Number	-									
Construction of Imbube Cultural Centre	Number	-									
Electricity Services											
Function: Electricity Services											
Sub-function: Electricity Services											
Households provided with electricity	Households	1 714								1.714	1.714
Sub-function: Provide Public Lighting											
Installation of high mast in town	Ward	-								-	-
Sub-function: Excess to alternative											
Households provided with alternative energy	Households	1 065								1.065	1.065
And so on for the rest of the Votes										-	-

KZN262 uPhongolo - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Budget Year 2013/14			Budget Year +1 2014/15	Budget Year +2 2015/16
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.8%	-7.6%	3.4%	3.5%	0.0%	1.5%	1.8%	1.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	-5.4%	775.0%	83.0%	0.0%	20.2%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	1.3	0.9	2.0	190.0%	0.0%	201.0%	213.4%	127.5%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	1.3	0.9	25.8	1134.1%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.4	0.5	2.0	0.9	0.0	0.6	0.5	-0.3
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	81.3%	91.2%	84.2%	83.0%		83.0%	83.0%	83.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	26.7%	7.4%	136.6%	13.3%	0.0%	28.8%	31.2%	26.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash		89.1%	129.1%		97.0%	0.0%	51.0%	63.7%	93.6%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)		1 092 352	5 614 051					
	Total Cost of Losses (Rand '000)			3 334					
Water Distribution Losses (2)	Total Volume Losses (kL)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-
Employee costs	Employee costs/(Total Revenue - capital revenue)	30.4%	29.4%	32.8%	28.2%	0.0%	28.4%	27.4%	24.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.0%	4.8%	4.7%	6.6%	0.0%	6.2%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	3.6%	3.7%	4.1%	4.1%	0.0%	3.2%	3.2%	2.8%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	(346.5)	0.0		2039.5%	0.0%	2240.6%	2975.1%	3155.5%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	66.9%	21.4%		12.9%	0.0%	28.0%	30.6%	26.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.5	2.1		0.2	0.0	0.5	0.4	0.2

KZN262 uPhongolo - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2010/11	2011/12	2012/13	Current year	Original Budget	Adjusted Budget
Demographics										
Population		Census 1996; Census 2001; Census 2011	119 780	119 780	127 238	128 001	128 769	127 238	129 542	129 542
Females aged 5 - 14		Census 1996; Census 2001; Census 2011	16 589	16 589	15 730	15 825	15 919	15 730	16 015	16 015
Males aged 5 - 14		Census 1996; Census 2001; Census 2011	16 664	16 664	16 197	16 294	16 392	16 197	16 490	16 490
Females aged 15 - 34		Census 1996; Census 2001; Census 2011	22 541	22 541	24 644	24 792	24 940	24 644	25 090	25 090
Males aged 15 - 34		Census 1996; Census 2001; Census 2011	19 880	19 880	22 692	22 928	22 965	22 692	23 102	23 102
Unemployment		Census 1996; Census 2001; Census 2011	15 908	15 908	17 668	17 774	17 880	17 668	17 988	17 988
Monthly Household income (no. of households)										
None	1, 12	Census 1996; Census 2001; Census 2011	19 407	19 407	19 640	19 758	19 877	19 640	19 996	19 996
R1 - R1 600		Census 1996; Census 2001; Census 2011	5 752	5 752	5 821	5 856	5 891	5 821	5 927	5 927
R1 601 - R3 200		Census 1996; Census 2001; Census 2011	396	396	400	403	406	400	408	408
R3 201 - R6 400		Census 1996; Census 2001; Census 2011	253	253	256	258	259	256	261	261
R6 401 - R12 800		Census 1996; Census 2001; Census 2011	89	89	90	91	91	90	92	92
R12 801 - R25 600		Census 1996; Census 2001; Census 2011	30	30	31	31	31	31	31	31
R25 601 - R51 200		Census 1996; Census 2001; Census 2011	13	13	13	13	13	13	13	13
R52 201 - R102 400		Census 1996; Census 2001; Census 2011	11	11	11	11	11	11	11	11
R102 401 - R204 800		Census 1996; Census 2001; Census 2011	11	11	11	11	11	11	11	11
R204 801 - R409 600		Census 1996; Census 2001; Census 2011	-	-	-	-	-	-	-	-
R409 601 - R819 200		Census 1996; Census 2001; Census 2011	-	-	-	-	-	-	-	-
> R819 200		Census 1996; Census 2001; Census 2011	-	-	-	-	-	-	-	-
Poverty profiles (no. of households)										
< R2 060 per household per month	13									
Insert description	2									
Household/demographics (000)										
Number of people in municipal area		Census 1996; Census 2001; Census 2011	119 780	137 159	127 238	127 238	128 001	127 238	128 769	129
Number of poor people in municipal area		Census 1996; Census 2001; Census 2011	-	-	-	-	-	-	-	-
Number of households in municipal area		Census 1996; Census 2001; Census 2011	26 954	25 740	27 115	27 115	27 268	27 115	27 432	27
Number of poor households in municipal area		Census 1996; Census 2001; Census 2011	-	-	-	-	-	-	-	-
Definition of poor household (R per month)		Census 1996; Census 2001; Census 2011	-	-	-	-	-	-	-	-
Housing statistics										
Formal	3	Census 1996; Census 2001; Census 2011	16 331	15 006	24 013	24 157	24 302	24 013	24 447	24 447
Informal		Census 1996; Census 2001; Census 2011	398	438	342	344	346	342	348	348
Total number of households		-	16 729	15 444	24 355	24 501	24 648	24 355	24 795	24 795
Dwellings provided by municipality	4	Census 1996; Census 2001; Census 2011	-	-	-	-	-	-	-	-
Dwellings provided by province/s		Census 1996; Census 2001; Census 2011	-	-	-	-	-	-	-	-
Dwellings provided by private sector	5	Census 1996; Census 2001; Census 2011	4 834	1 030	7 195	4 863	4 892	7 195	4 921	4 921
Total new housing dwellings		-	4 834	1 030	7 195	4 863	4 892	7 195	4 921	4 921
Economic										
Inflation/inflation outlook (CPIX)	6				6.5%	6.5%	6.0%	6.5%	5.6%	5.6%
Interest rate - borrowing					11.5%	11.5%	10.5%	11.5%	8.0%	8.0%
Interest rate - investment					5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Remuneration increases					6.3%	6.3%	6.3%	6.3%	6.9%	6.9%
Consumption growth (electricity)					14.0%	14.0%	14.0%	14.0%	7.0%	7.0%
Consumption growth (water)					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Collection rates										
Property tax/service charges	7				83.0%	80.0%	80.0%	80.0%	83.0%	%
Rental of facilities & equipment					90.0%	90.0%	90.0%	90.0%	90.0%	%
Interest - external investments					100.0%	100.0%	100.0%	100.0%	100.0%	%
Interest - debtors					80.0%	80.0%	80.0%	80.0%	83.0%	%
Revenue from agency services					100.0%	100.0%	100.0%	100.0%	100.0%	%

KZN262 uPhongolo - Supporting Table SB6 Adjustments Budget - funding measurement -

Description R thousands	Ref	MFMA section	2010/11	2011/12	2012/13	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2014/15	Budget Year +2 2015/16
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	15 409	16 175	23 402	21 322	-	49 655	38 692	26 231
Cash + investments at the yr end less applications - R'000	2	18(1)b	2 360	(11 792)	23 402	#####	-	#####	#####	#####
Cash year end/monthly employee/supplier payments	3	18(1)b	2.5%	2.1%	16%	22%	-	50%	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	2 934	17 128	34 709	34 603	-	58 457	36 858	42 128
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	20.2%	9.1%	24	0.0%	0.0%	0.0%	0.2%	0.2%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	121259073%	0.0%	#####	#####	#####
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	58.3%	70.9%	8.8%	3.1%	0.0%	2.8%	2.7%	2.7%
Capital payments % of capital expenditure	8	18(1)c;19	58.5%	103.5%	14.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (ex cl. transfers)	9	18(1)c	0.0%	-5%	0.0%	83.0%	0.0%	20.2%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	-28.3%	-63.3%	19.0%	45.8%	0.0%	19.0%	18.9%	-0.8%
Long term receivables % change - incr(decr)	12	18(1)a	0.0%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	5.2%	4.6%	4.4%	3.0%	0.0%	3.0%	0.0%	0.0%
Asset renewal % of capital budget	14	20(1)(vi)	0.0%	0.0%	0.0%	7.6%	0.0%	6.8%	0.0%	0.0%

KZN262 uPhongolo - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2013/14							Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 7	Multi-year capital 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F		
R thousands										
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:										
Local Government Equitable Share	3	69 929	-	-	823	-	823	70 752	79 858	100 009
Finance Management		66 389					-	66 389	77 124	97 092
Municipal Systems Improvement		1 650					-	1 650	1 800	1 950
5% portion of MIG for operations		890					-	890	934	967
Expanded Public Works Programme Integrated		-					-	-	-	-
Provincial Government:		1 000			823	-	823	1 823	-	-
Community Library Services	4	1 225	-	-	(14)	-	(14)	1 211	1 211	1 130
Provincialisation of Libraries		139			(14)		(14)	125	146	153
Property Rates/ Valuation Roll		886					-	886	934	977
Thusong Centre		-					-	-	-	-
IDP - Public Participation	5	-					-	200	-	-
District Municipality:		200					-	-	-	-
ZDM Subsidy		50	-	-	-	-	-	50	50	50
Other grant providers:		50					-	50	50	50
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	71 204	-	-	809	-	809	72 013	80 988	101 189
<u>Capital Transfers and Grants</u>										
National Government:										
Municipal Infrastructure Grant (MIG)		37 685	-	-	3 681	-	3 681	41 366	35 807	40 672
Integrated Electrification- DME		23 685			3 681	-	3 681	27 366	26 807	28 672
Other capital transfers [insert description]		14 000					-	14 000	9 000	12 000
Provincial Government:										
Sub-Rank Facility		-	-	-	15 900	-	15 900	15 900	-	-
Flea Market - Phase 2					6 000	-	6 000	6 000		
Imbube Cultural Village					2 700		2 700	2 700		
Streetlights - High Mast					3 000		3 000	3 000		
Sports Facility					3 000		3 000	3 000		
[insert description]					1 200		1 200	1 200		
District Municipality:										
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:										
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	37 685	-	-	19 581	-	19 581	57 266	35 807	40 672
TOTAL RECEIPTS OF TRANSFERS & GRANTS		108 889	-	-	20 390	-	20 390	129 279	116 795	141 861

KZN262 uPhongolo - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2013/14							Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:										
Operating expenditure of Transfers and Grants	1	69 929	-	-	823	-	823	70 752	79 858	100 009
National Government:										
Local Government Equitable Share		66 389	-	-	823	-	823	66 389	77 124	97 092
Finance Management		1 650						1 650	1 800	1 950
Municipal Systems Improvement		890						890	934	967
5% portion of MIG for operations		-						-	-	-
Expanded Public Works Programme Integrated		1 000			823		823	1 823	-	-
#REF!								-	-	-
#REF!										
Provincial Government:		1 225	-	-	(14)	-	(14)	1 211	1 080	1 130
Community Library Services		139			(14)		(14)	125	146	153
Provincialisation of Libraries		886						886	934	977
Property Rates/ Valuation Roll		-						-	-	-
Thusong Centre		-						-	-	-
IDP - Public Participation		200						200		
District Municipality:		50	-	-	-	-	-	50	50	50
ZDM Subsidy		50						50	50	50
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]								-	-	-
Total operating expenditure of Transfers and Grants:		71 204	-	-	809	-	809	72 013	80 988	101 189
Capital expenditure of Transfers and Grants										
National Government:		37 685	-	-	3 681	-	3 681	41 366	35 807	40 672
Municipal Infrastructure Grant (MIG)		23 685			3 681		3 681	27 366	26 807	28 672
Integrated Electrification- DME		14 000						14 000	9 000	12 000
Other capital transfers [insert description]								-	-	-
Provincial Government:		-	-	-	15 900	-	15 900	15 900	-	-
Sub-Rank Facility					6 000		6 000	6 000	-	-
Flea Market - Phase 2					2 700		2 700	2 700		
Imbube Cultural Village					3 000		3 000	3 000		
Streetlights - High Mast					3 000		3 000	3 000		
Sports Facility					1 200		1 200	1 200		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]								-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]								-	-	-
Total capital expenditure of Transfers and Grants		37 685	-	-	19 581	-	19 581	57 266	35 807	40 672
Total capital expenditure of Transfers and Grants		108 889	-	-	20 390	-	20 390	129 279	116 795	141 861

KZN262 uPhongolo - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2013/14							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2014/15	+2 2015/16
R thousands	A	A1	B	C	D	E	F			
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–					–	–	–	–
Current year receipts		69 929					–	69 929	79 858	100 009
Conditions met - transferred to revenue		69 929	–	–	–	–	–	69 929	79 858	100 009
Conditions still to be met - transferred to liabilities		–					–	–		
Provincial Government:										
Balance unspent at beginning of the year		1 840					–	1 840	1 840	1 840
Current year receipts		1 225			809		809	2 034	1 080	1 130
Conditions met - transferred to revenue		1 225	–	–	809	–	809	2 034	1 080	1 130
Conditions still to be met - transferred to liabilities		1 840					–	1 840	1 840	1 840
District Municipality:										
Balance unspent at beginning of the year		–					–	–	–	–
Current year receipts		50					–	50	50	50
Conditions met - transferred to revenue		50	–	–	–	–	–	50	50	50
Conditions still to be met - transferred to liabilities		–					–	–		
Other grant providers:										
Balance unspent at beginning of the year		–					–	–	–	–
Current year receipts		–					–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–					–	–		
Total operating transfers and grants revenue		71 204	–	–	809	–	809	72 013	80 988	101 189
Total operating transfers and grants - CTBM	2	1 840	–	–	–	–	–	1 840	1 840	1 840
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–					–	–	–	–
Current year receipts		43 685			3 681		3 681	47 366	35 807	40 672
Conditions met - transferred to revenue		43 685	–	–	3 681	–	3 681	47 366	35 807	40 672
Conditions still to be met - transferred to liabilities		–					–	–		
Provincial Government:										
Balance unspent at beginning of the year		–					–	–	–	–
Current year receipts		–			15 900		15 900	15 900	–	–
Conditions met - transferred to revenue		–	–	–	15 900	–	15 900	15 900	–	–
Conditions still to be met - transferred to liabilities		–			–		–	–		
District Municipality:										
Balance unspent at beginning of the year		–					–	–		
Current year receipts		–					–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–					–	–		
Other grant providers:										
Balance unspent at beginning of the year		–					–	–		
Current year receipts		–					–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–					–	–		
Total capital transfers and grants revenue		43 685	–	–	19 581	–	19 581	63 266	35 807	40 672
Total capital transfers and grants - CTBM		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		114 889	–	–	20 390	–	20 390	135 279	116 795	141 861
TOTAL TRANSFERS AND GRANTS - CTBM		1 840	–	–	–	–	–	1 840	1 840	1 840

KZN262 uPhongolo - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget	
R thousands													
<u>Cash transfers to other municipalities</u>													
[Insert description]	1									-	-		
[Insert description]										-	-		
[Insert description]										-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	-
<u>Cash transfers to Entities/Other External Mechanisms</u>													
[Insert description]	2									-	-		
[Insert description]										-	-		
[Insert description]										-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-	-
<u>Cash transfers to other Organs of State</u>													
[Insert description]	3									-	-		
[Insert description]										-	-		
[Insert description]										-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	-
<u>Cash transfers to other Organisations</u>													
[Insert description]	4									-	-		
[Insert description]										-	-		
[Insert description]										-	-		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-	-
<u>Non-cash transfers to other municipalities</u>													
[Insert description]	1									-	-		
[Insert description]										-	-		
[Insert description]										-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	-
<u>Non-cash transfers to Entities/Other External Mechanisms</u>													
[Insert description]	2									-	-		
[Insert description]										-	-		
[Insert description]										-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-	-
<u>Non-cash transfers to other Organs of State</u>													
[Insert description]	3									-	-		
[Insert description]										-	-		
[Insert description]										-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	-
<u>Non-cash transfers to other Organisations</u>													
Free Basic Electricity and Green Gel	4	1 497								-	1 497	5 473	10 946
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		1 497	-	-	-	-	-	-	-	-	1 497	5 473	10 946
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-	-	-	-	-	-	-	-

KZN262 uPhongolo - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration R thousands	Ref	Budget Year 2013/14										% change
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12		
		A	A1	B	C	D	E	F	G	H		
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		4 812						(27)	(27)	4 785	-0.6%	
Pension and UIF Contributions		-						-	-	-		
Medical Aid Contributions		-					-	-	-	-		
Motor Vehicle Allowance		1 604					(9)	(9)	1 595	-0.6%		
Cellphone Allowance		464					197	197	661			
Housing Allowances		-					-	-	-			
Other benefits and allowances		-					-	-	-			
Sub Total - Councillors		6 880	-			-		160	160	7 041	2.3%	
% increase			(0)							0		
Senior Managers of the Municipality												
Basic Salaries and Wages		4 639						(1 656)	(1 656)	2 983	-35.7%	
Pension and UIF Contributions		-						-	-	-		
Medical Aid Contributions		-					-	-	-			
Overtime		-					-	-	-			
Performance Bonus		526					(526)	(526)	-			
Motor Vehicle Allowance		408					(328)	(328)	80	-80.3%		
Cellphone Allowance		54					(54)	(54)	-			
Housing Allowances		188					(188)	(188)	-			
Other benefits and allowances		71					(71)	(71)	-			
Payments in lieu of leave		-					-	-	-			
Long service awards		-					-	-	-			
Post-retirement benefit obligations	5	-					-	-	-			
Sub Total - Senior Managers of Municipality		5 886	-	-		-		(2 822)	(2 822)	3 063	-48.0%	
% increase			(0)							(0)		
Other Municipal Staff												
Basic Salaries and Wages		21 264						2 986	2 986	24 250	14.0%	
Pension and UIF Contributions		2 340						401	401	2 741	17.2%	
Medical Aid Contributions		1 069						375	375	1 444	35.1%	
Overtime		1 720						(207)	(207)	1 512	-12.1%	
Performance Bonus		1 840						1 022	1 022	2 862		
Motor Vehicle Allowance		1 097						102	102	1 199	9.3%	
Cellphone Allowance		49						4	4	53	9.0%	
Housing Allowances		41						(13)	(13)	28		
Other benefits and allowances		251						122	122	373		
Payments in lieu of leave		-						-	-	-		
Long service awards		-						-	-	-		
Post-retirement benefit obligations	5	-						-	-	-		
Sub Total - Other Municipal Staff		29 670	-	-	-	-	-	4 793	4 793	34 463	16.2%	
% increase												
Total Parent Municipality		42 436	-	-	-	-	-	2 131	2 131	44 567	5.0%	

Choose name from list - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description R thousands	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
Revenue by Vote																
Vote 1 - 10 EXECUTIVE COUNCIL		4 398	800	—		—	1 939	1 158	1 158	1 158	1 158	1 158	1 158	14 087	14 515	15 744
Vote 2 - 15 BUDGET & TREASURY OFFICE		7 605	241	1 403	1 660	3 593	1 538	2 676	2 676	2 676	2 676	2 676	308	29 726	29 450	29 470
Vote 3 - 20 CORPORATE SERVICES		5 143	38	38	69	41	2 256	836	836	836	836	836	836	12 603	11 600	12 572
Vote 4 - 25 COMMUNITY & SOCIAL SERVICES		1 442	102	91	93	100	756	394	394	394	394	394	391	4 943	6 029	6 462
Vote 5 - 30 SPORTS & RECREATION		862	2	5	24	(13)	232	153	153	153	153	153	156	2 031	2 024	2 194
Vote 6 - 35 PUBLIC SAFETY		2 715	105	112	45	81	1 230	452	452	452	452	452	452	6 999	7 013	7 577
Vote 7 - 50 PLANNING & DEVELOPMENT		1 944	22	5	1	4	840	282	282	282	282	282	282	4 506	4 484	4 865
Vote 8 - 55 ROADS TRANSPORT		2 283	156	146	175	153	1 257	638	638	638	638	638	638	7 996	8 074	8 683
Vote 9 - 60 ENVIRONMENTAL PROTECTION		—				—							—	—	—	—
Vote 10 - 85 OTHER		—				105		64	64	64	64	64	64	490	487	525
Vote 11 - 40 HOUSING													—	—	—	—
Vote 12 - 65 ELECTRICITY		2 580	1 632	1 984	1 889	1 752	2 564	1 868	1 868	1 868	1 868	1 868	2 684	24 425	27 643	31 487
Vote 13 - 70 WATER													—	—	—	—
Vote 14 - 75 WASTE WATER MANAGEMENT													—	—	—	—
Vote 15 - 80 WASTE MANAGEMENT		484	481	491	489	489	489	477	477	477	477	477	523	5 834	6 143	6 444
Total Revenue by Vote		29 455	3 580	4 275	4 444	6 199	13 206	8 998	8 998	8 998	8 998	8 998	7 493	113 639	117 461	126 023
Expenditure by Vote																
Vote 1 - 10 EXECUTIVE COUNCIL		455	173	898	1 684	1 049	1 649	1 487	1 487	1 487	1 487	1 487	2 002	15 345	15 868	16 392
Vote 2 - 15 BUDGET & TREASURY OFFICE		939	756	552	1 280	943	1 492	2 621	2 621	2 621	2 621	2 621	1 636	20 705	21 812	24 234
Vote 3 - 20 CORPORATE SERVICES		610	955	880	1 761	1 054	981	1 305	1 305	1 305	1 305	1 305	1 337	14 105	14 898	15 703
Vote 4 - 25 COMMUNITY & SOCIAL SERVICES		60	384	393	616	357	343	443	443	443	443	443	443	4 814	5 099	5 400
Vote 5 - 30 SPORTS & RECREATION		141	295	126	540	129	60	184	184	184	184	184	184	2 397	2 524	2 647
Vote 6 - 35 PUBLIC SAFETY		27	972	589	1 234	626	551	521	521	521	521	521	646	7 250	7 671	8 107
Vote 7 - 50 PLANNING & DEVELOPMENT		114	700	495	707	504	645	613	613	613	613	613	613	6 845	7 233	7 630
Vote 8 - 55 ROADS TRANSPORT		193	193	842	1 293	817	1 400	789	789	789	789	789	532	9 215	9 731	10 253
Vote 9 - 60 ENVIRONMENTAL PROTECTION		53	67	72	161	41	32	13	13	13	13	13	—	—	—	—
Vote 10 - 85 OTHER													13	506	535	565
Vote 11 - 40 HOUSING													400	400	—	—
Vote 12 - 65 ELECTRICITY		2 142	102	150	4 859	1 588	458	2 193	2 193	2 193	2 193	2 193	2 193	22 460	25 430	28 803
Vote 13 - 70 WATER													—	—	—	—
Vote 14 - 75 WASTE WATER MANAGEMENT													—	—	—	—
Vote 15 - 80 WASTE MANAGEMENT		172	317	274	237	533	312	641	641	641	641	641	641	5 693	5 995	6 289
Total Expenditure by Vote		4 906	4 915	5 271	14 372	7 640	7 924	10 813	10 813	10 813	10 813	10 813	10 642	109 734	116 796	126 023
Surplus/ (Deficit)		24 549	(1 335)	(996)	(9 928)	(1 441)	5 282	(1 815)	(1 815)	(1 815)	(1 815)	(1 815)	(3 150)	3 905	665	0

Choose name from list - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) -

Description - Standard classification	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	
		R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
Revenue - Standard																	
<i>Governance and administration</i>		17 146	1 079	1 441	1 729	3 633	5 732	4 671	4 671	4 671	4 671	4 671	2 303	56 416	55 564	57 786	
Executive and council		4 398	800	—	—	1 939	1 158	1 158	1 158	1 158	1 158	1 158	1 158	14 087	14 515	15 744	
Budget and treasury office		7 605	241	1 403	1 660	3 593	1 538	2 676	2 676	2 676	2 676	2 676	308	29 726	29 450	29 470	
Corporate services		5 143	38	38	69	41	2 256	836	836	836	836	836	836	12 603	11 600	12 572	
<i>Community and public safety</i>		5 018	210	208	161	168	2 218	998	998	998	998	998	998	13 973	15 066	16 233	
Community and social services		1 442	102	91	93	100	756	394	394	394	394	394	394	391	4 943	6 029	6 462
Sport and recreation		862	2	5	24	(13)	232	153	153	153	153	153	153	156	2 031	2 024	2 194
Public safety		2 715	105	112	45	81	1 230	452	452	452	452	452	452	452	6 999	7 013	7 577
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		4 227	178	151	175	156	2 098	919	919	919	919	919	919	919	12 501	12 558	13 548
Planning and development		1 944	22	5	1	4	840	282	282	282	282	282	282	282	4 506	4 484	4 865
Road transport		2 283	156	146	175	153	1 257	638	638	638	638	638	638	638	7 996	8 074	8 683
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>		3 064	2 113	2 475	2 378	2 241	3 053	2 345	2 345	2 345	2 345	2 345	3 208	30 258	33 785	37 931	
Electricity		2 580	1 632	1 984	1 889	1 752	2 564	1 868	1 868	1 868	1 868	1 868	2 684	2 425	27 643	31 487	
Water		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		484	481	491	489	489	489	477	477	477	477	477	523	5 834	6 143	6 444	
Other		—	—	—	—	—	105	64	64	64	64	64	64	490	487	525	
Total Revenue - Standard		29 455	3 580	4 275	4 444	6 199	13 206	8 998	8 998	8 998	8 998	8 998	7 493	113 639	117 461	126 023	
Expenditure - Standard																	
<i>Governance and administration</i>		2 003	1 884	2 330	4 725	3 046	4 122	5 414	5 414	5 414	5 414	5 414	4 975	50 155	52 578	56 330	
Executive and council		455	173	898	1 684	1 049	1 649	1 487	1 487	1 487	1 487	1 487	2 002	15 345	15 868	16 392	
Budget and treasury office		939	756	552	1 280	943	1 492	2 621	2 621	2 621	2 621	2 621	1 636	20 705	21 812	24 234	
Corporate services		610	955	880	1 761	1 054	981	1 305	1 305	1 305	1 305	1 305	1 337	14 105	14 898	15 703	
<i>Community and public safety</i>		228	1 651	1 108	2 390	1 112	954	1 149	1 149	1 149	1 149	1 149	1 674	14 860	15 294	16 154	
Community and social services		60	384	393	616	357	343	443	443	443	443	443	443	4 814	5 099	5 400	
Sport and recreation		141	295	126	540	129	60	184	184	184	184	184	184	2 397	2 524	2 647	
Public safety		27	972	589	1 234	626	551	521	521	521	521	521	646	7 250	7 671	8 107	
Housing		—	—	—	—	—	—	—	—	—	—	—	400	400	—	—	
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
<i>Economic and environmental services</i>		307	894	1 338	2 000	1 321	2 045	1 402	1 402	1 402	1 402	1 402	1 145	16 060	16 964	17 883	
Planning and development		114	700	495	707	504	645	613	613	613	613	613	613	6 845	7 233	7 630	
Road transport		193	193	842	1 293	817	1 400	789	789	789	789	789	532	9 215	9 731	10 253	
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
<i>Trading services</i>		2 315	419	424	5 097	2 120	770	2 835	2 835	2 835	2 835	2 835	2 835	28 153	31 426	35 092	
Electricity		2 142	102	150	4 859	1 588	458	2 193	2 193	2 193	2 193	2 193	2 193	22 460	25 430	28 803	
Water		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Waste water management		172	317	274	237	533	312	641	641	641	641	641	641	5 693	5 995	6 289	
Waste management		53	67	72	161	41	32	13	13	13	13	13	13	506	535	565	
Total Expenditure - Standard		4 906	4 915	5 271	14 372	7 640	7 924	10 813	10 813	10 813	10 813	10 813	10 642	109 734	116 796	126 023	
Surplus/ (Deficit) 1.		24 549	(1 335)	(996)	(9 928)	(1 441)	5 282	(1 815)	(1 815)	(1 815)	(1 815)	(1 815)	(3 150)	3 905	665	0	

Choose name from list - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description R thousands	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
Revenue By Source																
Property rates		1	–	1 271	1 281	1 573	1 326	1 516	879	879	879	879	1 459	11 945	12 664	13 427
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		1 780	1 590	1 964	1 862	1 739	2 217	2 169	1 634	1 634	1 634	1 634	2 450	22 306	25 518	29 193
Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse		445	440	450	446	443	442	450	431	431	431	431	477	5 319	5 601	5 876
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		39	35	38	89	21	57	37	102	102	102	102	102	823	866	909
Interest earned - external investments		–	–	–	228	140	133	80	133	133	133	133	133	1 244	1 310	1 375
Interest earned - outstanding debtors		146	372	262	266	256	276	301	263	263	263	263	263	3 191	3 360	3 525
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		–	56	68	0	29	10	56	27	27	27	27	27	354	373	392
Licences and permits		217	156	146	174	153	207	177	192	192	192	192	192	2 192	2 308	2 422
Agency services		65	50	45	45	52	65	66	51	51	51	51	51	644	678	711
Transfers recognised - operational		20 090	800	–	–	10 503	8 422	–	–	–	26 275	–	(2 039)	64 051	62 488	67 567
Other revenue		29	80	32	55	1 792	51	34	–	–	–	–	(503)	1 570	2 294	630
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue		22 813	3 580	4 275	4 444	16 702	13 206	4 885	3 712	3 712	29 987	3 712	2 611	113 639	117 461	126 023
Expenditure By Type																
Employee related costs		285	2 709	2 841	4 875	2 626	2 609	2 482	2 871	2 871	2 871	2 871	2 871	32 782	34 749	36 834
Remuneration of councillors		–	–	517	986	501	986	501	463	463	463	463	463	5 804	5 804	5 804
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	–	1 297	1 297	1 365
Depreciation & asset impairment		–	–	–	–	–	–	–	–	–	–	–	–	3 620	3 620	3 812
Finance charges		–	–	–	–	–	320	105	105	105	105	105	105	951	1 001	1 050
Bulk purchases		2 023	–	–	4 647	1 498	422	1 681	1 857	1 857	1 857	1 857	1 857	19 556	22 372	25 593
Other materials		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		615	684	552	785	1 050	801	591	813	813	813	813	1 148	9 479	9 982	10 471
Grants and subsidies		–	–	–	–	–	–	–	–	–	–	–	–	3 554	3 554	3 742
Other expenditure		1 983	1 522	1 361	3 079	1 965	2 785	3 217	2 736	2 736	2 736	2 736	5 835	32 691	33 969	35 633
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		4 906	4 915	5 271	14 372	7 640	7 924	8 578	8 845	8 845	8 845	8 845	20 748	109 734	116 796	126 023
Surplus/(Deficit)		17 907	(1 335)	(996)	(9 928)	9 062	5 282	(3 693)	(5 133)	(5 133)	21 142	(5 133)	(18 137)	3 905	665	–
Transfers recognised - capital		–	–	–	–	–	–	–	–	–	–	–	32 596	32 596	42 489	31 731
Contributions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		17 907	(1 335)	(996)	(9 928)	9 062	5 282	(3 693)	(5 133)	(5 133)	21 142	(5 133)	14 459	36 501	43 154	31 731

Choose name from list - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget							
R thousands																	
Cash Receipts By Source	1																
Property rates		565	600	155	391	1 102	787	990	2 192	2 192	2 192	2 192	2 192	15 549	14 832	15 041	
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Service charges - electricity revenue		1 518	2 063	1 859	1 117	2 684	2 105	2 585	917	917	917	917	917	18 514	21 180	24 230	
Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Service charges - refuse		119	209	126	161	282	178	185	465	465	465	465	465	3 585	4 649	4 877	
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Rental of facilities and equipment		26	46	1	24	59	57	1	121	121	121	121	121	823	866	909	
Interest earned - external investments		22	4	3	1	140	133	7	187	187	187	187	187	1 244	1 310	1 375	
Interest earned - outstanding debtors		–	–	–	–	–	–	–	207	207	207	207	207	1 033	1 088	1 141	
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Fines		–	56	68	–	29	10	56	27	27	27	27	27	354	373	392	
Licences and permits		217	156	146	174	153	207	177	192	192	192	192	192	2 192	2 308	2 422	
Agency services		65	50	45	45	52	65	66	51	51	51	51	51	644	678	711	
Transfer receipts - operational		26 400	800	400	–	10 803	–	–	1 308	14 940	–	–	–	9 400	64 051	62 488	
Other revenue		639	681	380	249	1 052	489	1 334	–	–	–	–	–	(3 254)	1 570	2 294	
Cash Receipts by Source		29 573	4 665	3 182	2 162	16 357	4 031	5 402	5 667	19 299	4 359	4 359	10 505	109 558	112 067	119 292	
Other Cash Flows by Source																	
Transfers receipts - capital		6 642	–	–	–	–	–	18 834	–	525	6 595	–	–	32 596	42 489	31 731	
Contributions & Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	2 900	–	–	
Increase in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Decrease (Increase) other non-current receivables		–	–	1 305	2 004	–	–	–	–	–	–	–	–	(3 310)	–	–	
Decrease (Increase) in non-current investments		–	(21 900)	7 192	7 344	6 114	(9 735)	16 228	–	–	–	–	–	(5 243)	–	–	
Total Cash Receipts by Source		36 215	(17 235)	11 679	11 510	22 471	13 130	21 630	6 192	28 794	4 359	4 359	1 952	145 054	154 556	151 023	
Cash Payments by Type																	
Employee related costs		1 665	2 338	2 841	2 749	1 977	2 609	1 946	3 331	3 331	3 331	3 331	3 331	32 782	34 749	36 834	
Remuneration of councillors		487	491	517	504	501	986	501	363	363	363	363	363	5 804	5 804	5 804	
Collection costs		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Interest paid		9	10	10	8	–	160	9	149	149	149	149	149	951	2 226	2 335	
Bulk purchases - Electricity		2 306	–	2 458	2 144	1 707	422	1 878	1 728	1 728	1 728	1 728	1 728	19 556	22 372	25 593	
Bulk purchases - Water & Sewer		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Other materials		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Contracted services		1 097	1 120	974	1 244	1 649	801	1 224	274	274	274	274	274	9 479	9 982	10 471	
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Grants and subsidies paid - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
General expenses		5 718	5 539	5 597	3 532	4 603	4 757	1 175	–	–	–	–	–	188	31 110	30 890	33 467
Cash Payments by Type		11 283	9 498	12 398	10 180	10 437	9 736	6 734	5 845	5 845	5 845	5 845	6 034	99 682	106 023	114 504	
Other Cash Flows/Payments by Type																	
Capital assets		530	641	828	3 159	1 442	3 029	1 092	–	14 227	14 227	227	39 401	43 154	31 731		
Repayment of borrowing		395	40	40	40	40	413	157	304	304	304	304	304	2 646	2 646	1 866	
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Cash Payments by Type		12 208	10 180	13 266	13 380	11 920	13 178	7 983	6 149	6 149	20 376	20 376	6 565	141 730	151 824	148 101	
NET INCREASE/(DECREASE) IN CASH HELD		24 007	(27 414)	(1 587)	(1 870)	10 552	(49)	13 647	42	22 644	(16 017)	(16 017)	(4 613)	3 325	2 733	2 922	
Cash/cash equivalents at the month/year beginning:		16 175	40 182	12 768	11 181	9 311	19 863	19 814	33 461	33 503	56 148	40 130	24 113	16 175	19 500	22 233	
Cash/cash equivalents at the month/year end:		40 182	12 768	11 181	9 311	19 863	19 814	33 461	33 503	56 148	40 130	24 113	19 500	19 500	22 233	25 155	

Choose name from list - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote R thousands	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget							
<u>Multi-year expenditure appropriation</u>	1													-	-	-	
Vote 1 - 10 EXECUTIVE COUNCIL														-	-	-	
Vote 2 - 15 BUDGET & TREASURY OFFICE														-	-	-	
Vote 3 - 20 CORPORATE SERVICES														-	-	-	
Vote 4 - 25 COMMUNITY & SOCIAL SERVICES														-	-	-	
Vote 5 - 30 SPORTS & RECREATION														-	-	-	
Vote 6 - 35 PUBLIC SAFETY														-	-	-	
Vote 7 - 50 PLANNING & DEVELOPMENT														-	-	-	
Vote 8 - 55 ROADS TRANSPORT														-	-	-	
Vote 9 - 60 ENVIRONMENTAL PROTECTION														-	-	-	
Vote 10 - 85 OTHER														-	-	-	
Vote 11 - 40 HOUSING														-	-	-	
Vote 12 - 65 ELECTRICITY														-	-	-	
Vote 13 - 70 WATER														-	-	-	
Vote 14 - 75 WASTE WATER MANAGEMENT														-	-	-	
Vote 15 - 80 WASTE MANAGEMENT														-	-	-	
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<u>Single-year expenditure appropriation</u>																	
Vote 1 - 10 EXECUTIVE COUNCIL		8	-	-	-	-	-	73	-	-	-	70	-	-	150	150	-
Vote 2 - 15 BUDGET & TREASURY OFFICE		-	-	-	-	1	-	44	-	-	-	260	-	(2)	303	-	-
Vote 3 - 20 CORPORATE SERVICES		-	-	33	1	41	46	-	-	-	280	280	2 902	3 584	15	-	
Vote 4 - 25 COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	215	-	215	-	-	
Vote 5 - 30 SPORTS & RECREATION		-	-	-	-	-	-	-	-	-	-	-	525	525	-	-	
Vote 6 - 35 PUBLIC SAFETY		-	-	-	6	-	6	-	-	209	209	209	209	849	100	-	
Vote 7 - 50 PLANNING & DEVELOPMENT		508	167	391	512	792	708	3 659	3 659	3 659	3 659	3 659	8 700	30 075	27 489	22 731	
Vote 8 - 55 ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	400	-	
Vote 9 - 60 ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - 85 OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - 40 HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - 65 ELECTRICITY		1 880	48	-	117	39	708	151	151	151	151	151	151	3 700	15 000	9 000	
Vote 13 - 70 WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - 75 WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - 80 WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total	3	2 397	215	430	631	872	1 585	3 811	3 811	4 020	4 630	4 515	12 486	39 401	43 154	31 731	
Total Capital Expenditure	2	2 397	215	430	631	872	1 585	3 811	3 811	4 020	4 630	4 515	12 486	39 401	43 154	31 731	

Choose name from list - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) -

Description R thousands	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
<u>Capital Expenditure - Standard</u>																
<i>Governance and administration</i>		8	-	33	2	41	163	-	-	-	610	280	2 900	4 037	165	-
Executive and council		8					73	-	-	-	70	-	-	150	150	-
Budget and treasury office					1		44				260	-	-	305	-	-
Corporate services		-	-	33	1	41	46	-	-	-	280	280	2 900	3 582	15	-
<i>Community and public safety</i>		-	-	6	-	-	6	-	-	209	209	424	734	1 589	100	-
Community and social services											215	-	215	-	-	-
Sport and recreation												525	525	-	-	-
Public safety				6			6			209	209	209	209	849	100	-
Housing												-	-	-	-	-
Health												-	-	-	-	-
<i>Economic and environmental services</i>		508	167	391	512	792	708	3 059	3 059	3 059	3 059	3 059	11 700	30 075	27 889	22 731
Planning and development		508	167	391	512	792	708	3 059	3 059	3 059	3 059	3 059	11 700	30 075	27 489	22 731
Road transport													-	-	400	-
Environmental protection													-	-	-	-
<i>Trading services</i>		1 880	48	-	117	39	708	151	151	151	151	151	151	3 700	15 000	9 000
Electricity		1 880	48		117	39	708	151	151	151	151	151	151	3 700	15 000	9 000
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management													-	-	-	-
<i>Other</i>													-	-	-	-
Total Capital Expenditure - Standard		2 397	215	430	631	872	1 585	3 211	3 211	3 420	4 030	3 915	15 486	39 401	43 154	31 731

KZN262 uPhongolo - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	G	H			
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		31 049	-	-	-	-	9 861	-	9 861	40 910	34 467	39 238
Infrastructure - Road transport		17 049	-	-	-	-	6 000	-	6 000	23 049	25 467	27 238
<i>Roads, Pavements & Bridges</i>		17 049	-	-	-	-	6 000	-	6 000	23 049	25 467	27 238
<i>Storm water</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		14 000	-	-	-	-	3 861	-	3 861	17 861	9 000	12 000
<i>Generation</i>		14 000	-	-	-	-	-	-	-	14 000	9 000	12 000
<i>Transmission & Reticulation</i>		-	-	-	-	-	3 861	-	3 861	3 861	-	-
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Transportation</i>		2	-	-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		3	-	-	-	-	-	-	-	-	-	-
Community		6 652	-	-	-	-	4 200	(1 000)	3 200	9 852	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		3 553	-	-	-	-	1 200	-	1 200	4 753	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		1 899	-	-	-	-	-	-	-	1 899	-	-
Fire, safety & emergency		200	-	-	-	-	-	-	-	200	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	3 000	-	3 000	3 000	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Other assets		15 544	-	-	-	-	2 700	(8 853)	(6 153)	9 391	-	-
General vehicles		3 103	-	-	-	-	-	(653)	(653)	2 451	-	-
Specialised vehicles		2 010	-	-	-	-	-	-	-	2 010	-	-
Plant & equipment		3 424	-	-	-	-	-	(1 200)	(1 200)	2 224	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		7	-	-	-	-	-	-	-	7	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		7 000	-	-	-	-	2 700	(7 000)	(7 000)	2 700	2 700	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
<i>Other (list sub-class)</i>		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	53 244	-	-	-	-	16 761	(9 853)	6 909	60 153	34 467	39 238
Specialised vehicles	18	2 010	-	-	-	-	-	-	-	2 010	-	-
Refuse		1 460	-	-	-	-	-	-	-	1 460	-	-
Fire		550	-	-	-	-	-	-	-	550	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

KZN262 uPhongolo - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2013/14										Budget Year +1 2014/15		Budget Year +2 2015/16	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H					
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>															
<u>Infrastructure</u>		-	-	-	-	-	-	-	-	-	-	-	-		
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-	-		
Roads, Pavements & Bridges															
Storm water															
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	-		
Generation															
Transmission & Reticulation															
Street Lighting															
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	-		
Dams & Reservoirs															
Water purification															
Reticulation															
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	-		
Reticulation															
Sewerage purification															
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	-		
Refuse															
Transportation	2														
Gas															
Other	3														
<u>Community</u>		-	-	-	-	-	-	-	-	-	-	-	-		
Parks & gardens															
Sports Fields & stadia															
Swimming pools															
Community halls															
Libraries															
Recreational facilities															
Fire, safety & emergency															
Security and policing															
Buses															
Clinics															
Museums & Art Galleries															
Cemeteries															
Social rental housing															
Other															
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-	-	-	-		
Buildings															
Other															
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-	-	-	-		
Housing development															
Other															
<u>Other assets</u>		2 483	-	-	-	-	-	-	-	-	2 483	-	-		
General vehicles		980									980				
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-	-		
Plant & equipment		100									100				
Computers - hardware/equipment		323									323				
Furniture and other office equipment		1 080									1 080				
Abattoirs											-				
Markets											-				
Civic Land and Buildings											-				
Other Buildings											-				
Other Land											-				
Surplus Assets - (Investment or Inventory)											-				
Other											-				
<u>Agricultural assets</u>		-	-	-	-	-	-	-	-	-	-	-	-		
List sub-class															
<u>Biological assets</u>		-	-	-	-	-	-	-	-	-	-	-	-		
List sub-class															
<u>Intangibles</u>		1 900	-	-	-	-	-	-	-	-	1 900	-	-		
Computers - software & programming		1 900									1 900				
Other (list sub-class)											-				
Total Capital Expenditure on renewal of existing assets to be adjusted	1	4 383	-	-	-	-	-	-	-	-	4 383	-	-		
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-	-		
Refuse											-				
Fire											-				
Conservancy											-				
Ambulances											-				

KZN262 uPhongolo - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>												
Infrastructure		6 684	-	-	-	-	-	(69)	(69)	6 614	-	-
Infrastructure - Road transport		4 213	-	-	-	-	-	(69)	(69)	4 144	-	-
Roads, Pavements & Bridges		4 135						(69)	(69)	4 066		
Storm water		77								-	77	
Infrastructure - Electricity		2 471	-	-	-	-	-	-	-	2 471	-	-
Generation		491								-	491	
Transmission & Reticulation		1 943								-	1 943	
Street Lighting		38								-	38	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs										-	-	
Water purification										-	-	
Reticulation										-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation										-	-	
Sewerage purification										-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse										-	-	
Transportation		2								-	-	
Gas										-	-	
Other		3								-	-	
Community		32	-	-	-	-	-	-	-	32	-	-
Parks & gardens										-	-	
Sports Fields & stadia										-	-	
Swimming pools										-	-	
Community halls										-	-	
Libraries										-	-	
Recreational facilities										-	-	
Fire, safety & emergency										-	-	
Security and policing										-	-	
Buses										-	-	
Clinics										-	-	
Museums & Art Galleries										-	-	
Cemeteries		30								-	30	
Social rental housing										-	-	
Other		2								-	2	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings										-	-	
Other										-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development										-	-	
Other										-	-	
Other assets		1 595	-	-	-	-	-	-	-	1 595	-	-
General vehicles		214								-	214	
Specialised vehicles		18	-	-	-	-	-	-	-	-	-	-
Plant & equipment		178								-	178	
Computers - hardware/equipment		143								-	143	
Furniture and other office equipment		2								-	2	
Abattoirs										-	-	
Markets										-	-	
Civic Land and Buildings		1 003								-	1 003	
Other Buildings			54							-	54	
Other Land										-	-	
Surplus Assets - (Investment or Inventory)										-	-	
Other										-	-	
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class										-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class										-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming										-	-	
Other (list sub-class)										-	-	
Total Repairs and Maintenance Expenditure to be adjusted	1	8 311	-	-	-	-	-	(69)	(69)	8 242	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse										-	-	
Fire										-	-	
Conservancy										-	-	
Ambulances										-	-	

Choose name from list - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2012/13										Budget Year +1 2013/14	Budget Year +2 2014/15
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavod.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Repairs and maintenance expenditure by Asset Class/Sub-class													
Infrastructure		1 729	-	-	-	-	-	-	-	1 729	1 821	2 522	
Infrastructure - Road transport		1 500	-	-	-	-	-	-	-	1 500	1 579	2 187	
<i>Roads, Pavements & Bridges</i>		1 125									1 125	1 185	1 641
<i>Storm water</i>		374									374	394	546
Infrastructure - Electricity		230	-	-	-	-	-	-	-	230	242	335	
<i>Generation</i>													
<i>Transmission & Reticulation</i>		230									230	242	335
<i>Street Lighting</i>													
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
<i>Dams & Reservoirs</i>													
<i>Water purification</i>													
<i>Reticulation</i>													
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
<i>Reticulation</i>													
<i>Sewerage purification</i>													
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
<i>Refuse</i>													
<i>Transportation</i>	2												
<i>Gas</i>													
<i>Other</i>	3	-											
Community		-	-	-	-	-	-	-	-	-	-	-	
Parks & gardens													
Sports Fields & stadia													
Swimming pools													
Community halls													
Libraries													
Recreational facilities													
Fire, safety & emergency													
Security and policing													
Buses													
Clinics													
Museums & Art Galleries													
Cemeteries													
Social rental housing													
Other													
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Buildings													
Other													
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Housing development													
Other													
Other assets		1 891	-	-	-	-	-	-	-	-	1 891	1 991	2 757
General vehicles		151									151	159	220
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		234									234	247	342
<i>Computers - hardware/equipment</i>		106									106	112	155
<i>Furniture and other office equipment</i>		293									293	309	428
Abattoirs													
Markets													
Civic Land and Buildings		1 106									1 106	1 165	1 613
Other Buildings													
Other Land													
Surplus Assets - (Investment or inventory)													
Other													
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>													
Biological assets		-	-	-	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>													
Intangibles		-	-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming													
Other (list sub-class)													
Total Repairs and Maintenance Expenditure to be adjusted	1	3 620	-	-	-	-	-	-	-	-	3 620	3 812	5 280
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-	-
Refuse													
Fire													
Conservancy													
Ambulances													

KZN262 uPhongolo - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Municipal Vote/Capital project R thousand	Program/Project description	Project number	IDP Goal Code 3	Individually Approved Yes/No 6	Asset Class 4	Asset Sub-Class 4	GPS co-ordinates 5	Medium Term Revenue and Expenditure Framework					
								Budget Year 2013/14		Budget Year +1 2014/15		Budget Year +2 2015/16	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:													
Electricity	Installation of high masts-Ncotshane			Yes	Infrastructure - Electricity	Street Lighting		-	3 861	-	-	-	-
Community Services	Construction of Imbube Village			Yes	Community	Other Buildings		-	3 000	-	-	-	-
Electricity	Installation of streetlights - Town			Yes	Infrastructure - Electricity	Street Lighting		-	3 000	-	-	-	-
Community Services	Construction of Flea Market Phase 2			Yes	Community	Markets		-	2 700	-	-	-	-
Roads	Construction of Sub-Rank			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges		-	6 000	-	-	-	-
Sports and Recreation	Sportsfield - Ncotshane			Yes	Community	Sportsfields & stadia		-	1 200	-	-	-	-

Annexure C

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

uPhongolo Municipality

CERTIFICATION

QUALITY CERTIFICATE – FEBRUARY 2014

I, N M Mabaso, municipal manager of uPhongolo Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

**N M MABASO
(MUNICIPAL MANAGER)**

DATE:



uPHONGOLO

MUNISIPALITEIT / MUNICIPALITY

Rig Korrespondensie aan:
DIE AGBARE BURGEMEESTER

Address Correspondence to:
THE HONOURABLE MAYOR

Your Ref.
U Verw: _____

Our Ref
Ons Verw: _____

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MINUTES OF THE 02ND COUNCIL MEETING WHICH WAS HELD ON THE 27TH FEBRUARY 2014: